

DEVIZES ASSIZE COURT TRUST

England & Wales · Charity number 1177016

Details

Status Registered

Legal form CIO

Registered 2018-02-06

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

Contact

Address Greenwood Williams Ltd
Syms Building
Bumpers Way
Bumpers Farm
Chippenham
SN14 6LH

Phone 01249 448373

Email tanya@greenwoodwilliams.co.uk

Website www.devizesassizecourt.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE BENEFIT OF THE PUBLIC:TO PRESERVE PROPERTY AND BUILDINGS OF HISTORIC OR ARCHITECTURAL INTEREST OR IMPORTANCE, IN PARTICULAR (BUT NOT LIMITED TO) IN THE AREA OF WILTSHIRE;TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE ARTS, CULTURE AND HISTORY, IN PARTICULAR THROUGH THE MAINTENANCE OF A MUSEUM; ANDTO FURTHER SUCH EXCLUSIVELY CHARITABLE OBJECTS ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME DETERMINE.

Activities: TO PRESERVE PROPERTY AND BUILDINGS OF HISTORIC OR ARCHITECTURAL INTEREST OR IMPORTANCE, IN PARTICULAR IN THE AREA OF WILTSHIRE;TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE ARTS, CULTURE AND HISTORY, IN PARTICULAR THROUGH THE MAINTENANCE OF A MUSEUM.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£59,378	£70,439	-	-
2024-03-31	£66,274	£93,545	-	-
2023-03-31	£72,813	£57,199	-	-
2022-03-31	£49,795	£36,489	-	-
2021-03-31	£39,727	£104,444	-	-

Trustees

Name	Role	Appointed
Peter John Charles Troughton	Chair	2019-12-06
Caroline Margaret Kay		2024-12-13
David Bedingfeld Scott		2020-12-11
Dr Martin Andrew Clarke		2023-09-15
Laura Elizabeth McNicholas		2022-09-16
Laura Evelyn Mayes		2018-02-06
Lucy Ann Maxwell Scot		2022-09-16
Martin John Nye		2018-04-05
Nicholas Blethyn Elliott		2018-02-06
Stuart John Kennedy Wheeler		2022-11-09

DEVIZES ASSIZE COURT TRUST

England & Wales - Charity number 1177016

Accounts

REGISTERED CHARITY NUMBER: 1177016

Report of the Trustees and
Unaudited Financial Statements for the Year
Ended 31 March 2025
for
Devizes Assize Court Trust

Devizes Assize Court Trust

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Devizes Assize Court Trust

Report of the Trustees for the Year Ended 31 March 2025

The Devizes Assize Court Trust (DACT) was formed in 2018 following an initiative by the Wiltshire Historic Buildings Trust Ltd, Wiltshire Council, and the Wiltshire Archaeological and Natural History Society (WANHS). The principle aim of the Trust is to save the former Assize Court in Devizes and provide it with a new public use and a long-term sustainable future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177016

Principal address

1st Floor The Syms Building
Bumpers Way
Bumpers Farm
Chippenham
Wiltshire
SN14 6LH

Trustees

Mr Peter Troughton (Chair)
Mr. Robert Hunt-Grubbe (Vice-Chair) (Deceased 15/08/25)
Councillor Mrs. Laura Mayes
Mr. Nicholas Elliott
Mr. Martin Nye
David Bedingfeld Scott
Mr. Stuart Wheeler
Mr. David Morrison (Resigned 21/02/2025)
Mrs. Laura McNicholas
Ms. Lucy Maxwell-Scott
Dr. Martin Clarke
Caroline Margaret Kay (Appointed 13/12/2024)

Officers for the year were:

Mrs. Tanya Williams - Treasurer
Mr. Colin Johns - Architect
Mr. David Dawson - Museum Adviser

No remuneration was paid during the year to any of the members.

Independent examiner

Pillow May Ltd
The Dutch Barn
Bremhill Grove Farm
East Tytherton
Chippenham
Wiltshire
SN15 4LX

Solicitors

Goughs
2 Fore Street
Trowbridge
Wiltshire
BA14 8H

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

The charitable incorporated organisation company number is CE013153.

Devizes Assize Court Trust

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

Appointment of trustees

Any person who is willing to act as a Trustee, and who would not be disqualified from acting, may be appointed to be a Trustee by a decision of the Trustees or a Member Organisation serving notice of his or her appointment in writing. Wiltshire Historic Buildings Trust and Wiltshire Council shall each be able to appoint up to two Member Trustees and Wiltshire Archaeological and Natural History Society shall be able to appoint one Member Trustee. The Trustees shall aim to have at least two Co-opted Trustees in office at any time, appointed by a decision of the Trustees.

The Trustees will make available to each new Trustee, on or before his or her first appointment; a copy of the constitution and any amendments made to it and a copy of the Charity's latest trustees' annual report and statement of accounts.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are for the benefit of the public:

- 1) to preserve property and buildings of historic or architectural interest or importance, in particular (but not limited to) in the area of Wiltshire;
- 2) to advance the education of the public in the arts, culture and history, in particular through the maintenance of a museum; and
- 3) to further such exclusively charitable objects according to the laws of England and Wales as the Trustees in their absolute discretion from time to time determine.

Review of activities

As in preceding years, during the year 2024-25 the Trust has undertaken repair and other works to the derelict former Assize Court building, so that it is wind and weathertight, and is kept in a state to enable works of redevelopment to be carried out.

In addition, during the year the Trust took steps to protect its legal rights, by agreeing an easement with Wadworth Brewery over land to the east of the Site and registering possessory title to a small plot of land to the west of the site.

During the course of the year, WANHS (Wiltshire Archaeological and Natural History Society) and the Trust continued their work together to progress plans on the renovation, and development of the Assize Court to provide a new location for an expanded and enhanced Wiltshire Museum ("the Project").

There were four Trustees meetings held during 2024-25. Additionally, the Project Board, established to oversee the Development Phase of the Project met periodically. The work included meeting and liaising with the National Lottery Heritage Fund in order to meet their requirements for substantial grant funding for the project.

In the course of the year an application was submitted seeking planning permission for the development and restoration of the former Assize Court.

The Trust in conjunction with WANHS has continued to develop and implement its Fund-Raising Strategy for the delivery of the Project. The Trust successfully achieved commitments of substantial sums from both the Rothschild Foundation and the Julia Rausing Foundation for the Project. The Trust are extremely grateful for such commitments.

As in previous years, the Trust has sought to work with Wadworth Brewery, Backhouse Housing Limited, Trevor Osborne Ltd and Wiltshire Council so that the development of their respective sites fit in with the parameters for the regeneration of the wider Devizes Wharf area which includes the Assize Court. Throughout 2024-2025 the Trust has been fully involved in the subsequent discussions and consultations.

Devizes Assize Court Trust

Report of the Trustees
for the Year ended 31st March 2025

Review of activities - Continued

DACT is pleased to record its appreciation of valuable help from an increasing range of partners and supporters, including, Historic England, the Dulverton Trust, the Pilgrim Trust, and local organisations and individuals.

Sadly, after the end of the financial year Robert Hunt-Grubbe died; he was one of the founding Trustees and a major benefactor. The trust is very grateful for his contribution.

In seeking to fulfil its aims the Trustees have considered the Charity Commission's guidance on public benefit and in particular guidance on charities for the advancement of culture and heritage. The Trustees confirm therefore that they have complied with the requirements of section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission for England and Wales.

FINANCIAL REVIEW

During the year the Trust received substantial donations of £59,378 (2024 - £66,274) which has funded the preservation of the building and enabled the project of saving the Assize Court to begin.

The main priority each year is to make sure the building is safe and wind and weathertight. The work carried out during the financial year involved expenditure of £66,150 (2024 - £87,311). The Trust will also maintain a contingency fund in case additional emergency repair becoming necessary.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are required to prepare for each financial year financial statements which observe the principles and methods of the Charities SORP and which give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the basis applies.

The Trustees are responsible for keeping proper accounting records which disclose the financial position of the Charity and to enable them to ensure that the financial statements comply with the statutory requirements. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 5 March 2025 and signed on its behalf by:

Peter J. O. -
Peter Troughton - Trustee

Independent Examiner's Report to the Trustees of
Devizes Assize Court Trust

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2025, which are set out on pages five to twelve.

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

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

Independent examiner's statement

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

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

1. the accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Act 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; or
4. there is further information needed for a proper understanding of the accounts.

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.



Pillow May Limited
The Dutch Barn
Bremhill Grove Farm
East Tytherton
Chippenham
Wiltshire
SN15 4LX

Date: 5/12/2025

Devizes Assize Court Trust

Statement of Financial Activities
for the Year Ended 31 March 2025

		Unrestricted fund	Restricted fund	Year Ended 31.3.25 Total funds	Year Ended 31.3.24 Total funds
	Notes	£	£	£	£
INCOME					
Incoming resources from generated funds					
Voluntary income		59,378	-	59,378	66,274
Investment income	2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total income		59,378	-	59,378	66,274
EXPENDITURE					
Raising funds	3	4,289	-	4,289	6,234
Charitable activities					
Devizes Assize Court Restoration		<u>66,150</u>	<u>-</u>	<u>66,150</u>	<u>87,311</u>
Total expenditure		<u>70,439</u>	<u>-</u>	<u>70,439</u>	<u>93,545</u>
Net income		<u>(11,061)</u>	<u>-</u>	<u>(11,061)</u>	<u>(27,271)</u>
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(11,061)</u>	<u>-</u>	<u>(11,061)</u>	<u>(27,271)</u>
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BOUGHT FORWARD		<u>199,139</u>	<u>-</u>	<u>199,139</u>	<u>226,410</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>188,078</u></u>	<u><u>-</u></u>	<u><u>188,078</u></u>	<u><u>199,139</u></u>

Devizes Assize Court Trust

Balance Sheet
At 31 March 2025

		Unrestricted fund	Restricted fund	31.3.25 Total funds	31.3.24 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	148,496	-	148,496	148,496
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank		<u>47,590</u>	<u>-</u>	<u>47,590</u>	<u>58,511</u>
		47,590	-	47,590	58,511
CREDITORS					
Amounts falling due within one year	9	(8,008)	-	(8,008)	(7,868)
NET CURRENT ASSETS		<u>39,582</u>	<u>-</u>	<u>39,582</u>	<u>50,643</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>188,078</u>	<u>-</u>	<u>188,078</u>	<u>199,139</u>
NET ASSETS		<u>188,078</u>	<u>-</u>	<u>188,078</u>	<u>199,139</u>
FUNDS	10				
Unrestricted funds				188,078	199,139
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>188,078</u>	<u>199,139</u>

The financial statements were approved by the Board of Trustees on 5 December 2025 and were signed on its behalf by:



Mr. Nicholas Elliott - Trustee

Devizes Assize Court Trust

Cash Flow Statement
for the Year Ended 31 March 2025

		Year Ended 31.3.25 £	Year Ended 31.3.24 £
Cash flows from operating activities	Notes		
	1	(10,921)	(32,882)
Cash flows from investment activities	2	-	-
		<u> </u>	<u> </u>
(Decrease)/increase in cash in the period		<u>(10,921)</u>	<u>(32,882)</u>
Reconciliation of net cash flow to movement in net debt	3		
Increase in cash in the period		<u>(10,921)</u>	<u>(32,882)</u>
Change in net debt resulting from cash flows		<u>(10,921)</u>	<u>(32,882)</u>
Movement in net debt in the period		(10,921)	(32,882)
Net debt at 1 April		<u>58,511</u>	<u>91,393</u>
Net debt at 31 March		<u>47,590</u>	<u>58,511</u>

The notes form part of these financial statements

Devizes Assize Court Trust

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	Year Ended 31.3.25 £	Year Ended 31.3.24 £
Net (outgoing)\incoming resources	(11,061)	(27,271)
Interest received	-	-
Impairment Losses	-	-
Decrease/(increase) in debtors	-	-
(Decrease)/increase in creditors	<u>140</u>	<u>(5,611)</u>
Net cash (outflow)/inflow from operating activities	<u><u>(10,921)</u></u>	<u><u>(32,882)</u></u>

2. ANALYSIS OF CASH FLOWS FROM INVESTMENT ACTIVITIES

	Year Ended 31.3.25 £	Year Ended 31.3.24 £
Returns on investments and servicing of finance		
Interest received	-	-
Capital expenditure and financial investment		
Purchase of tangible fixed assets	<u>-</u>	<u>-</u>
Cash flows from investment activities	<u><u>-</u></u>	<u><u>-</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	<u>58,511</u>	<u>(10,921)</u>	<u>47,590</u>
Total	<u><u>58,511</u></u>	<u><u>(10,921)</u></u>	<u><u>47,590</u></u>

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard applicable in UK & Republic of Ireland (FRS102), the Charities Act 2011 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure recognition

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.

Related party disclosure

There are no related party transactions in the reporting period that require disclosure.

Tangible fixed assets

Capital expenditure is treated as additions to tangible fixed assets. Any profit on disposal is credited to the Income and Expenditure Account at the date of sale. Losses are provided for when it becomes clear that such losses will be substantial.

An impairment provision has been put in place over the Assize Court building as an independent valuation carried out by the trustees showed that it had a negative residual value.

No depreciation is provided on fixed assets as any such depreciation is not considered to be material.

Debtors

Debtors are amounts due to the charity for grants agreed and cleared for payment by the reporting date. Debtors are recognised at the transaction price.

Cash at bank

Cash at bank comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer the settlement of the creditor for at least twelve months, after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Taxation

The charity is exempt from corporation 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.

Devizes Assize Court Trust

Notes to the Financial Statements
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	Year Ended 31.3.25 £	Year Ended 31.3.24 £
Deposit account interest	-	-

3. COSTS OF RAISING FUNDS

	Year Ended 31.3.25 £	Year Ended 31.3.24 £
Support costs	1,479	2,381
Governance costs	<u>2,810</u>	<u>3,853</u>
	<u>4,489</u>	<u>6,234</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 or year ended 31 March 2024.

5. STAFF COSTS

There were no employees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

£420 will be payable to Pillow May Limited in respect of the annual independent review.

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2024 and 31 March 2025	<u>148,496</u>
NET BOOK VALUE	
At 31 March 2025	<u>148,496</u>
At 31 March 2024	<u>148,496</u>

The historic cost of the freehold property is £627,547.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other debtors	-	-

Devizes Assize Court Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	-	-
Other creditors	<u>8,008</u>	<u>7,868</u>
	<u><u>8,008</u></u>	<u><u>7,868</u></u>

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	199,139	(11,061)	188,078
Restricted funds			
Urgent Works	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>199,139</u></u>	<u><u>(11,061)</u></u>	<u><u>188,078</u></u>

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

	Incoming resources £	Resources expended £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	59,378	(70,439)	-	(11,061)
Restricted funds				
Urgent Works	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>59,378</u></u>	<u><u>(70,439)</u></u>	<u><u>-</u></u>	<u><u>(11,061)</u></u>

Devizes Assize Court Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	Year Ended 31.3.25 £	Year Ended 31.3.24 £
INCOMING RESOURCES		
Voluntary income		
Donations	59,378	66,274
Investment income		
Deposit account interest	-	-
Total incoming resources	59,378	66,274
RESOURCES EXPENDED		
Raising Funds		
Support costs		
Insurance	1,460	1,455
Sundries	-	906
Fundraising consultant	-	-
Bank charges	19	20
	1,479	2,381
Governance costs		
Accountancy	1,792	1,838
Independent examination	420	472
Legal and professional fees	598	1,543
	2,810	3,853
Total Raising Funds	4,289	6,234
Charitable activities		
Building insurance	25,168	23,116
Architect and planning fees	5,586	5,446
Devizes assize court emergency works	394	3,749
Grants to institutions	35,000	55,000
	66,150	87,311
Total resources expended	70,439	93,545
Net (expenditure)/income	<u>(11,061)</u>	<u>(27,271)</u>

This page does not form part of the statutory financial statements

DEVIZES ASSIZE COURT TRUST

England & Wales - Charity number 1177016

Accounts

REGISTERED CHARITY NUMBER: 1177016

Report of the Trustees and
Unaudited Financial Statements for the Year
Ended 31 March 2024
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Devizes Assize Court Trust

Devizes Assize Court Trust

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Devizes Assize Court Trust

Report of the Trustees
for the Year Ended 31 March 2024

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Mr. Robert Hunt-Grubbe (Vice-Chair)
Councillor Mrs. Laura Mayes
Mr. Nicholas Elliott
Mr. Martin Nye
David Bedingfeld Scott
Mr. Stuart Wheeler
Mr. David Morrison
Mrs. Laura McNicholas
Ms. Lucy Maxwell-Scott
Dr. Martin Clarke (Appointed 15/09/2023)

Officers for the year were:

Mrs. Tanya Williams - Treasurer
Mr. Colin Johns - Architect
Mr. David Dawson - Museum Adviser

No remuneration was paid during the year to any of the members.

Independent examiner

Pillow May Ltd
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Devizes Assize Court Trust
Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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The Trustees will make available to each new Trustee, on or before his or her first appointment; a copy of the constitution and any amendments made to it and a copy of the Charity's latest trustees' annual report and statement of accounts.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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- 1) to preserve property and buildings of historic or architectural interest or importance, in particular (but not limited to) in the area of Wiltshire;
- 2) to advance the education of the public in the arts, culture and history, in particular through the maintenance of a museum; and
- 3) to further such exclusively charitable objects according to the laws of England and Wales as the Trustees in their absolute discretion from time to time determine.

Review of activities

Since acquisition in 2019 the Trust has continued to undertake various necessary repairs to ensure that the derelict former Assize Court building is wind and weathertight. Its condition is being monitored on a regular basis. During the year 2023-24, additional minor repair works were also undertaken to ensure that the building remains secure.

During the course of the year, WANHS (Wiltshire Archaeological and Natural History Society) received a £300,000 + Stage 1 Development Grant and the Trust received initial support from the National Lottery Heritage Fund to help the parties progress plans on the renovation, and development of the Assize Court to provide a new location for an expanded and enhanced Wiltshire Museum ("the Project"). This followed on from the Heads of Agreement, entered into the preceding year, whereby the Trust and WANHS agreed to work together to realise the Project. Under the Heads of Agreement the Trust would, at a future date, grant a lease to WANHS of the Assize Court building and adjoining land. An application to the NLHF for a delivery grant will be submitted in 2025.

There were five Trustees meetings held during 2023-24; two of which were joint meeting with the Board of WANHS concerning their approach to the Project. WANHS and the Trust continue to make progress towards defining a strategic approach to the Project, including assessing the options for a full funding strategy.

Additionally, the Project Board, which was established the preceding year to oversee the Development Phase of the project met periodically. A timeline for the progress of the Project was outlined and agreed upon in conjunction with the NLHF.

The Trust in conjunction with WANHS has continued to develop a Funding-Raising Strategy for the delivery of the Project.

As in the preceding year, the Trust has sought to work with Wadworth Brewery, Backhouse Housing Ltd. and Wiltshire Council so that the development of their respective sites fit in with the parameters for the regeneration of the wider Devizes Wharf area which includes the Assize Court. Throughout 2023-2024 the Trust has been fully involved in the subsequent discussions and consultations.

The Trust is pleased to record its appreciation of valuable help from an increasing range of partners and supporters, including, Historic England, the Dulverton Trust, the Pilgrim Trust, and local organisations and individuals, including a generous legacy.

Devizes Assize Court Trust
Report of the Trustees
for the Year ended 31st March 2024

Review of activities - Continued

In seeking to fulfil its aims the Trustees have considered the Charity Commission's guidance on public benefit and in particular guidance on charities for the advancement of culture and heritage. The Trustees confirm therefore that they have complied with the requirements of section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission for England and Wales

FINANCIAL REVIEW

During the year the Trust received substantial donations of £66,274 (2023 - £72,813) which has funded the preservation of the building and enabled the project of saving the Assize Court to begin.

The main priority each year is to make sure the building is safe and wind and weathertight. The work carried out during the financial year involved expenditure of £87,311 (2023 - £43,574). The Trust will also maintain a contingency fund in case additional emergency repair becoming necessary.

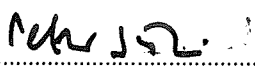
TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are required to prepare for each financial year financial statements which observe the principles and methods of the Charities SORP and which give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the basis applies.

The Trustees are responsible for keeping proper accounting records which disclose the financial position of the Charity and to enable them to ensure that the financial statements comply with the statutory requirements. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 13/12/2024..... and signed on its behalf by:


.....
Peter Troughton - Trustee

Independent Examiner's Report to the Trustees of
Devizes Assize Court Trust

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2024, which are set out on pages five to twelve.

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

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

Independent examiner's statement

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

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

1. the accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Act 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; or
4. there is further information needed for a proper understanding of the accounts.

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.



Pillow May Limited
The Dutch Barn
Bremhill Grove Farm
East Tytherton
Chippenham
Wiltshire
SN15 4LX

Date: 13/12/2024.....

Devizes Assize Court Trust
Statement of Financial Activities
for the Year Ended 31 March 2024

		Unrestricted fund	Restricted fund	Year Ended 31.3.24 Total funds	Year Ended 31.3.23 Total funds
	Notes	£	£	£	£
INCOME					
Incoming resources from generated funds					
Voluntary income		66,274	-	66,274	72,813
Investment income	2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total income		66,274	-	66,274	72,813
EXPENDITURE					
Raising funds	3	6,234	-	6,234	13,625
Charitable activities					
Devizes Assize Court Restoration		<u>87,311</u>	<u>-</u>	<u>87,311</u>	<u>43,574</u>
Total expenditure		<u>93,545</u>	<u>-</u>	<u>93,545</u>	<u>57,199</u>
Net income		<u>(27,271)</u>	<u>-</u>	<u>(27,271)</u>	<u>15,614</u>
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(27,271)</u>	<u>-</u>	<u>(27,271)</u>	<u>15,614</u>
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BOUGHT FORWARD		<u>226,410</u>	<u>-</u>	<u>226,410</u>	<u>210,796</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>199,139</u></u>	<u><u>-</u></u>	<u><u>199,139</u></u>	<u><u>226,410</u></u>

Devizes Assize Court Trust

Balance Sheet
At 31 March 2024

		Unrestricted fund	Restricted fund	31.3.24 Total funds	31.3.23 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	148,496	-	148,496	148,496
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank		<u>58,511</u>	<u>-</u>	<u>58,511</u>	<u>91,393</u>
		58,511	-	58,511	91,393
CREDITORS					
Amounts falling due within one year	9	(7,868)	-	(7,868)	(13,479)
NET CURRENT ASSETS		<u>50,643</u>	<u>-</u>	<u>50,643</u>	<u>77,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>199,139</u>	<u>-</u>	<u>199,139</u>	<u>226,410</u>
NET ASSETS		<u>199,139</u>	<u>-</u>	<u>199,139</u>	<u>226,410</u>
FUNDS	10				
Unrestricted funds				199,139	226,410
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>199,139</u>	<u>226,410</u>

The financial statements were approved by the Board of Trustees on 13/12/2024 and were signed on its behalf by:



.....
Mr. Nicholas Elliott - Trustee

Devizes Assize Court Trust
Cash Flow Statement
for the Year Ended 31 March 2024

		Year Ended 31.3.24 £	Year Ended 31.3.23 £
Cash flows from operating activities	Notes		
	1	(32,882)	18,501
Cash flows from investment activities	2	-	-
		<u> </u>	<u> </u>
(Decrease)/increase in cash in the period		<u><u>(32,882)</u></u>	<u><u>18,501</u></u>
Reconciliation of net cash flow to movement in net debt	3		
Increase in cash in the period		<u>(32,882)</u>	<u>18,501</u>
Change in net debt resulting from cash flows		<u>(32,882)</u>	<u>18,501</u>
Movement in net debt in the period		(32,882)	18,501
Net debt at 1 April		<u>91,393</u>	<u>72,892</u>
Net debt at 31 March		<u><u>58,511</u></u>	<u><u>91,393</u></u>

The notes form part of these financial statements

Devizes Assize Court Trust

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	Year Ended 31.3.24 £	Year Ended 31.3.23 £
Net (outgoing)\incoming resources	(27,271)	15,614
Interest received	-	-
Impairment Losses	-	-
Decrease/(increase) in debtors	-	-
(Decrease)/increase in creditors	<u>(5,611)</u>	<u>2,887</u>
Net cash (outflow)/inflow from operating activities	<u><u>(32,882)</u></u>	<u><u>18,501</u></u>

2. ANALYSIS OF CASH FLOWS FROM INVESTMENT ACTIVITIES

	Year Ended 31.3.24 £	Year Ended 31.3.23 £
Returns on investments and servicing of finance		
Interest received	-	-
Capital expenditure and financial investment		
Purchase of tangible fixed assets	<u>-</u>	<u>-</u>
Cash flows from investment activities	<u><u>-</u></u>	<u><u>-</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	<u>91,393</u>	<u>(32,882)</u>	<u>58,511</u>
Total	<u><u>91,393</u></u>	<u><u>(32,882)</u></u>	<u><u>58,511</u></u>

Devizes Assize Court Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard applicable in UK & Republic of Ireland (FRS102), the Charities Act 2011 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure recognition

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.

Related party disclosure

There are no related party transactions in the reporting period that require disclosure.

Tangible fixed assets

Capital expenditure is treated as additions to tangible fixed assets. Any profit on disposal is credited to the Income and Expenditure Account at the date of sale. Losses are provided for when it becomes clear that such losses will be substantial.

An impairment provision has been put in place over the Assize Court building as an independent valuation carried out by the trustees showed that it had a negative residual value.

No depreciation is provided on fixed assets as any such depreciation is not considered to be material.

Debtors

Debtors are amounts due to the charity for grants agreed and cleared for payment by the reporting date. Debtors are recognised at the transaction price.

Cash at bank

Cash at bank comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer the settlement of the creditor for at least twelve months, after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Taxation

The charity is exempt from corporation 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.

Devizes Assize Court Trust

Notes to the Financial Statements
for the Year Ended 31 March 2024

2. INVESTMENT INCOME

	Year Ended 31.3.24	Year Ended 31.3.23
	£	£
Deposit account interest	<u>-</u>	<u>-</u>

3. COSTS OF RAISING FUNDS

	Year Ended 31.3.24	Year Ended 31.3.23
	£	£
Support costs	2,381	7,195
Governance costs	<u>3,853</u>	<u>6,430</u>
	<u>6,234</u>	<u>13,625</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 or year ended 31 March 2023.

5. STAFF COSTS

There were no employees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

£420 will be payable to Pillow May Limited in respect of the annual independent review.

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2022 and 31 March 2024	<u>148,496</u>
NET BOOK VALUE	
At 31 March 2024	<u>148,496</u>
At 31 March 2023	<u>148,496</u>

The historic cost of the freehold property is £627,547.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	<u>-</u>	<u>-</u>

Devizes Assize Court Trust

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	-	-
Other creditors	<u>7,868</u>	<u>13,479</u>
	<u><u>7,868</u></u>	<u><u>13,479</u></u>

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	226,410	(27,271)	199,139
Restricted funds			
Urgent Works	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>226,410</u></u>	<u><u>(27,271)</u></u>	<u><u>199,139</u></u>

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

	Incoming resources £	Resources expended £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	66,274	(93,545)	-	(27,271)
Restricted funds				
Urgent Works	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>66,274</u></u>	<u><u>(93,545)</u></u>	<u><u>-</u></u>	<u><u>(27,271)</u></u>

Devizes Assize Court Trust
Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	Year Ended 31.3.24 £	Year Ended 31.3.23 £
INCOMING RESOURCES		
Voluntary income		
Donations	66,274	72,813
Investment income		
Deposit account interest	-	-
Total incoming resources	66,274	72,813
RESOURCES EXPENDED		
Raising Funds		
Support costs		
Insurance	1,455	1,383
Sundries	906	325
Fundraising consultant	-	5,460
Bank charges	20	27
	2,381	7,195
Governance costs		
Accountancy	1,838	1,536
Independent examination	472	384
Legal and professional fees	1,543	4,510
	3,853	6,430
Total Raising Funds	6,234	13,625
Charitable activities		
Building insurance	23,116	24,113
Architect and planning fees	5,446	11,309
Devizes assize court emergency works	3,749	8,152
Grants to institutions	55,000	-
	87,311	43,574
Total resources expended	93,545	57,199
Net (expenditure)/income	(27,271)	15,614

This page does not form part of the statutory financial statements

DEVIZES ASSIZE COURT TRUST

England & Wales - Charity number 1177016

Accounts

REGISTERED CHARITY NUMBER: 1177016

Report of the Trustees and
Unaudited Financial Statements for the Year
Ended 31 March 2023
for
Devizes Assize Court Trust

Devizes Assize Court Trust

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 11
Detailed Statement of Financial Activities	12

Devizes Assize Court Trust

Report of the Trustees for the Year Ended 31 March 2023

The Devizes Assize Court Trust (DACT) was formed in 2018 following an initiative by the Wiltshire Historic Buildings Trust Ltd, Wiltshire Council, and the Wiltshire Archaeological and Natural History Society (WANHS). The principle aim of the Trust is to save the former Assize Court in Devizes and provide it with a new public use and a long-term sustainable future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177016

Principal address

1st Floor The Syms Building
Bumpers Way
Bumpers Farm
Chippenham
Wiltshire
SN14 6LH

Trustees

Mr Peter Troughton (Chair)
Mr. Robert Hunt-Grubbe (Vice-Chair)
Councillor Mrs. Laura Mayes
Mr. Nicholas Elliott
Mr. Martin Nye
David Bedingfeld Scott
Mr. Stuart Wheeler (Appointed 09/11/2022)
Mr. David Morrison (Appointed 16/09/2022)
Mrs. Laura McNicholas (Appointed 16/09/2022)
Ms. Lucy Maxwell-Scott (Appointed 16/09/2022)
Dr. Martin Clarke (Appointed 15/09/2023)

Officers for the year were:

Mrs. Tanya Williams - Treasurer
Mr. Colin Johns - Architect
Mr. David Dawson - Museum Adviser

No remuneration was paid during the year to any of the members.

Independent examiner

Pillow May Ltd
The Dutch Barn
Bremhill Grove Farm
East Tytherton
Chippenham
Wiltshire
SN15 4LX

Solicitors

Goughs
2 Fore Street
Trowbridge
Wiltshire
BA14 8H

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

The charitable incorporated organisation company number is CE013153.

Devizes Assize Court Trust

Report of the Trustees for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

Appointment of trustees

Any person who is willing to act as a Trustee, and who would not be disqualified from acting, may be appointed to be a Trustee by a decision of the Trustees or a Member Organisation serving notice of his or her appointment in writing. Wiltshire Historic Buildings Trust and Wiltshire Council shall each be able to appoint up to two Member Trustees and Wiltshire Archaeological and Natural History Society shall be able to appoint one Member Trustee. The Trustees shall aim to have at least two Co-opted Trustees in office at any time, appointed by a decision of the Trustees.

The Trustees will make available to each new Trustee, on or before his or her first appointment; a copy of the constitution and any amendments made to it and a copy of the Charity's latest trustees' annual report and statement of accounts.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are for the benefit of the public:

- 1) to preserve property and buildings of historic or architectural interest or importance, in particular (but not limited to) in the area of Wiltshire;
- 2) to advance the education of the public in the arts, culture and history, in particular through the maintenance of a museum; and
- 3) to further such exclusively charitable objects according to the laws of England and Wales as the Trustees in their absolute discretion from time to time determine.

Review of activities

Since acquisition in 2019 the Trust has undertaken a range of repairs to ensure that the formerly derelict Assize Court building is wind and weathertight. Its condition is being monitored on a regular basis and, during the year 2022-23, additional minor repair works were undertaken to ensure that the building remains secure.

During the course of the year, the Trust entered into a Heads of Agreement with WANHS (Wiltshire Archaeological and Natural History Society). Under the Heads of Agreement, the parties agreed to work together on the renovation, and development of the Assize Court to provide a new location for an expanded and enhanced Wiltshire Museum ("the Project") and included a provision that DACT would at a future date grant a lease to WANHS of the Assize Court building and adjoining land.

Additionally, during the course of the year a Project Board, which was to meet monthly, was established for the purposes of preparing the submission of a Stage 1 bid to the National Lottery Heritage Fund. The Trust in conjunction with WANHS has continued to develop a Funding-Raising Strategy for the delivery of the Project.

Following Wadworth Brewery's announcement in 2021 that the Brewery, which adjoins the Assize Court, would be relocated, it entered into a conditional contract for the sale of the New Park Street with a developer, Backhouse Limited. The Trust has been seeking to work with Wadworth Brewery, Backhouse and Wiltshire Council so that the development of their respective sites fit in with the parameters for the regeneration of the wider Devizes Wharf area which includes the Assize Court. Throughout 2022-2023 the Trust has been fully involved in the subsequent discussions and consultations

There were five Trustees meetings held during 2022-23. DACT continues to make progress towards defining a strategic approach to the Project, including assessing the options for a full funding strategy.

DACT is pleased to record its appreciation of valuable help from an increasing range of partners and supporters, including, Historic England, the Dulverton Trust, the Pilgrim Trust, the Baring Foundation, the Swire Charitable Trust, and local organisations and individuals.

In seeking to fulfil its aims the Trustees have considered the Charity Commission's guidance on public benefit and in particular guidance on charities for the advancement of culture and heritage. The Trustees confirm therefore that they have complied with the requirements of section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission for England and Wales.

Devizes Assize Court Trust

Report of the Trustees
for the Year ended 31st March 2023

FINANCIAL REVIEW

During the year the Trust received substantial donations of £72,813 (2022 - £49,795) which has funded the preservation of the building and enabled the project of saving the Assize Court to begin.

The main priority each year is to make sure the building is safe and wind and weathertight. The work carried out during the financial year involved expenditure of £43,574 (2022 - £27,955). The Trust will also maintain a contingency fund in case additional emergency repair becoming necessary.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are required to prepare for each financial year financial statements which observe the principles and methods of the Charities SORP and which give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the basis applies.

The Trustees are responsible for keeping proper accounting records which disclose the financial position of the Charity and to enable them to ensure that the financial statements comply with the statutory requirements. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 8/12/2023 and signed on its behalf by:


.....
Peter Troughton - Trustee

Independent Examiner's Report to the Trustees of
Devizes Assize Court Trust

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2023, which are set out on pages five to twelve.

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

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

Independent examiner's statement

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

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

1. the accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Act 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; or
4. there is further information needed for a proper understanding of the accounts.

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.



Pillow May Limited
The Dutch Barn
Bremhill Grove Farm
East Tytherton
Chippenham
Wiltshire
SN15 4LX

Date: 8/12/2023

Devizes Assize Court Trust

Statement of Financial Activities
for the Year Ended 31 March 2023

		Unrestricted fund	Restricted fund	Year Ended 31.3.23 Total funds	Year Ended 31.3.22 Total funds
	Notes	£	£	£	£
INCOME					
Incoming resources from generated funds					
Voluntary income		72,813	-	72,813	49,795
Investment income	2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total income		72,813	-	72,813	49,795
EXPENDITURE					
Raising funds	3	13,625	-	13,625	8,534
Charitable activities					
Devizes Assize Court Restoration		<u>43,574</u>	<u>-</u>	<u>43,574</u>	<u>27,955</u>
Total expenditure		<u>57,199</u>	<u>-</u>	<u>57,199</u>	<u>36,489</u>
Net income		<u>15,614</u>	<u>-</u>	<u>15,614</u>	<u>13,306</u>
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>15,614</u>	<u>-</u>	<u>15,614</u>	<u>13,306</u>
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BOUGHT FORWARD		<u>210,796</u>	<u>-</u>	<u>210,796</u>	<u>197,490</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>226,410</u></u>	<u><u>-</u></u>	<u><u>226,410</u></u>	<u><u>210,796</u></u>

Devizes Assize Court Trust

Balance Sheet
At 31 March 2023

		Unrestricted fund	Restricted fund	31.3.23 Total funds	31.3.22 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	148,496	-	148,496	148,496
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank		<u>91,393</u>	<u>-</u>	<u>91,393</u>	<u>72,892</u>
		91,393	-	91,393	72,892
CREDITORS					
Amounts falling due within one year	9	<u>(13,479)</u>	<u>-</u>	<u>(13,479)</u>	<u>(10,592)</u>
NET CURRENT ASSETS		<u>77,914</u>	<u>-</u>	<u>77,914</u>	<u>62,300</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>226,410</u>	<u>-</u>	<u>226,410</u>	<u>210,796</u>
NET ASSETS		<u>226,410</u>	<u>-</u>	<u>226,410</u>	<u>210,796</u>
FUNDS	10				
Unrestricted funds				226,410	210,796
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>226,410</u>	<u>210,796</u>

The financial statements were approved by the Board of Trustees on 8/12/2023 and were signed on its behalf by:


.....
Mr. Nicholas Elliott - Trustee

Devizes Assize Court Trust

Cash Flow Statement
for the Year Ended 31 March 2023

		Year Ended 31.3.23 £	Year Ended 31.3.22 £
Cash flows from operating activities	Notes		
	1	18,501	14,823
Cash flows from investment activities	2	-	-
(Decrease)/increase in cash in the period		<u>18,501</u>	<u>14,823</u>
Reconciliation of net cash flow to movement in net debt	3		
Increase in cash in the period		<u>18,501</u>	<u>14,823</u>
Change in net debt resulting from cash flows		<u>18,501</u>	<u>14,823</u>
Movement in net debt in the period		18,501	14,823
Net debt at 1 April		<u>72,892</u>	<u>58,069</u>
Net debt at 31 March		<u>91,393</u>	<u>72,892</u>

The notes form part of these financial statements

Devizes Assize Court Trust

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	Year Ended 31.3.23 £	Year Ended 31.3.22 £
Net (outgoing)\incoming resources	15,614	13,306
Interest received	-	-
Impairment Losses	-	-
Decrease/(increase) in debtors	-	-
(Decrease)/increase in creditors	<u>2,887</u>	<u>1,517</u>
Net cash (outflow)/inflow from operating activities	<u><u>18,501</u></u>	<u><u>14,823</u></u>

2. ANALYSIS OF CASH FLOWS FROM INVESTMENT ACTIVITIES

	Year Ended 31.3.23 £	Year Ended 31.3.22 £
Returns on investments and servicing of finance		
Interest received	-	-
Capital expenditure and financial investment		
Purchase of tangible fixed assets	<u>-</u>	<u>-</u>
Cash flows from investment activities	<u><u>-</u></u>	<u><u>-</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	<u>72,892</u>	<u>18,501</u>	<u>91,393</u>
Total	<u><u>72,892</u></u>	<u><u>18,501</u></u>	<u><u>91,393</u></u>

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard applicable in UK & Republic of Ireland (FRS102), the Charities Act 2011 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure recognition

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.

Related party disclosure

There are no related party transactions in the reporting period that require disclosure.

Tangible fixed assets

Capital expenditure is treated as additions to tangible fixed assets. Any profit on disposal is credited to the Income and Expenditure Account at the date of sale. Losses are provided for when it becomes clear that such losses will be substantial.

An impairment provision has been put in place over the Assize Court building as an independent valuation carried out by the trustees showed that it had a negative residual value.

No depreciation is provided on fixed assets as any such depreciation is not considered to be material.

Debtors

Debtors are amounts due to the charity for grants agreed and cleared for payment by the reporting date. Debtors are recognised at the transaction price.

Cash at bank

Cash at bank comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer the settlement of the creditor for at least twelve months, after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Taxation

The charity is exempt from corporation 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.

Devizes Assize Court Trust

Notes to the Financial Statements
for the Year Ended 31 March 2023

2. INVESTMENT INCOME

	Year Ended 31.3.23 £	Year Ended 31.3.22 £
Deposit account interest	<u>-</u>	<u>-</u>

3. COSTS OF RAISING FUNDS

	Year Ended 31.3.23 £	Year Ended 31.3.22 £
Support costs	7,195	4,534
Governance costs	<u>6,430</u>	<u>4,000</u>
	<u>13,625</u>	<u>8,534</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 or year ended 31 March 2022.

5. STAFF COSTS

There were no employees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

£402 will be payable to Pillow May Limited in respect of the annual independent review.

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2022 and 31 March 2023	<u>148,496</u>
NET BOOK VALUE	
At 31 March 2023	<u>148,496</u>
At 31 March 2022	<u>148,496</u>

The historic cost of the freehold property is £627,547.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	<u>-</u>	<u>-</u>

Devizes Assize Court Trust

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	-	3,795
Other creditors	<u>13,479</u>	<u>6,797</u>
	<u><u>13,479</u></u>	<u><u>10,592</u></u>

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	210,796	15,614	226,410
Restricted funds			
Urgent Works	-	-	-
TOTAL FUNDS	<u><u>210,796</u></u>	<u><u>15,614</u></u>	<u><u>226,410</u></u>

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

	Incoming resources £	Resources expended £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	72,813	(57,199)	-	15,614
Restricted funds				
Urgent Works	-	-	-	-
TOTAL FUNDS	<u><u>72,813</u></u>	<u><u>(57,199)</u></u>	<u><u>-</u></u>	<u><u>15,614</u></u>

Devizes Assize Court Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Year Ended 31.3.22 £
INCOMING RESOURCES		
Voluntary income		
Donations	72,813	49,795
Investment income		
Deposit account interest	-	-
Total incoming resources	72,813	49,795
RESOURCES EXPENDED		
Raising Funds		
Support costs		
Insurance	1,383	1,362
Sundries	325	216
Fundraising consultant	5,460	2,940
Bank charges	27	16
	7,195	4,534
Governance costs		
Accountancy	1,536	1,591
Independent examination	384	348
Legal and professional fees	4,510	2,061
	6,430	4,000
Total Raising Funds	13,625	8,534
Charitable activities		
Building insurance	24,113	17,469
Architect and planning fees	11,309	5,850
Devizes assize court emergency works	8,152	4,636
	43,574	27,955
Total resources expended	57,199	36,489
Net (expenditure)/income	15,614	13,306

This page does not form part of the statutory financial statements

DEVIZES ASSIZE COURT TRUST

England & Wales - Charity number 1177016

Accounts

REGISTERED CHARITY NUMBER: 1177016

Report of the Trustees and
Unaudited Financial Statements for the Year
Ended 31 March 2022
for
Devizes Assize Court Trust

Devizes Assize Court Trust

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Devizes Assize Court Trust

Report of the Trustees
for the Year Ended 31 March 2022

The Devizes Assize Court Trust (DACT) was formed in 2018 following an initiative by the Wiltshire Historic Buildings Trust Ltd, Wiltshire Council, and the Wiltshire Archaeological and Natural History Society (WANHS). The principle aim of the Trust is to save the former Assize Court in Devizes and provide it with a new public use and a long-term sustainable future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177016

Principal address

1st Floor The Syms Building
Bumpers Way
Bumpers Farm
Chippenham
Wiltshire
SN14 6LH

Trustees

Mr Peter Troughton (Chair)
Mr. Robert Hunt-Grubbe (Vice-Chair)
Mr. John Bush CVO OBE (Resigned 16/09/2022)
Councillor Mrs. Laura Mayes
Mr. Nicholas Elliott
Mr. Martin Nye
Sir John Nutting (Resigned 16/09/2022)
David Bedingfeld Scott
David John Morrison (Appointed 16/09/2022)
Lucy Ann Maxwell Scott (Appointed 16/09/2022)
Laura Elizabeth McNicholas (Appointed 16/09/2022)

Officers for the year were:

Mrs. Jean Potter - Secretary to the Trustees (Resigned 25/06/2021)
Mrs. Tanya Williams - Treasurer
Mr. Colin Johns - Architect
Mr. David Dawson - Museum Adviser

No remuneration was paid during the year to any of the members.

Independent examiner

Pillow May Ltd
The Dutch Barn
Bremhill Grove Farm
East Tytherton
Chippenham
Wiltshire
SN15 4LX

Solicitors

Goughs
2 Fore Street
Trowbridge
Wiltshire
BA14 8H

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

The charitable incorporated organisation company number is CE013153.

Devizes Assize Court Trust

Report of the Trustees for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

Appointment of trustees

Any person who is willing to act as a Trustee, and who would not be disqualified from acting, may be appointed to be a Trustee by a decision of the Trustees or a Member Organisation serving notice of his or her appointment in writing. Wiltshire Historic Buildings Trust and Wiltshire Council shall each be able to appoint up to two Member Trustees and Wiltshire Archaeological and Natural History Society shall be able to appoint one Member Trustee. The Trustees shall aim to have at least two Co-opted Trustees in office at any time, appointed by a decision of the Trustees.

The Trustees will make available to each new Trustee, on or before his or her first appointment; a copy of the constitution and any amendments made to it and a copy of the Charity's latest trustees' annual report and statement of accounts.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are for the benefit of the public:

- 1) to preserve property and buildings of historic or architectural interest or importance, in particular (but not limited to) in the area of Wiltshire;
- 2) to advance the education of the public in the arts, culture and history, in particular through the maintenance of a museum; and
- 3) to further such exclusively charitable objects according to the laws of England and Wales as the Trustees in their absolute discretion from time to time determine.

Review of activities

Since acquisition in 2019 the Trust has undertaken a range of repairs to ensure that the formerly derelict Assize Court building is wind and weathertight. Its condition is being monitored on a regular basis and, during the year 2021-22, minor repair works were undertaken as and when necessary to ensure that the building remains secure.

In 2021 the adjoining owner, Wadworth Brewery, announced that the Brewery would be relocated and that the New Park Street site would be redeveloped. At the same time Wiltshire Council commissioned consultants to establish the parameters for the regeneration of the wider Devizes Wharf area which includes the Assize Court. DACT has been fully involved in the subsequent discussions and consultations as have the Trusts design team led by Purcell Architects. The opportunities presented by this new situation are being reviewed and further design and liaison work is in progress

Discussions continued with interested parties including Historic England, Wiltshire Council, Devizes Town Council and with adjoining property owners.

There were four Trustees meetings held during 2021-22 and due to Covid-19 restrictions one meeting was held via Zoom. DACT continues to make progress towards defining a strategic approach to the project, including assessing the options for a full funding strategy. An initial Expression of Interest has been submitted to the National Heritage Lottery Fund as the first step in making a grant application and investigations into other potential sources of income are in progress.

DACT is pleased to record its appreciation of valuable help from an increasing range of partners and supporters, including, Historic England, The Architectural Heritage Fund, the Dulverton Trust and local organisations and individuals.

In seeking to fulfil its aims the Trustees have considered the Charity Commission's guidance on public benefit and in particular guidance on charities for the advancement of culture and heritage. The Trustees confirm therefore that they have complied with the requirements of section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission for England and Wales.

Devizes Assize Court Trust

Report of the Trustees
for the Year ended 31st March 2022

FINANCIAL REVIEW

During the year the Trust received substantial donations of £49,795 (2021 - £39,630) which has funded the preservation of the building and enabled the project of saving the Assize Court to begin.

The immediate priority was to undertake urgent works to make the building safe and wind and weathertight. The work carried out during the financial year involved expenditure of £27,955 (2021 - £91,632). Grants have been offered and received by Historic England, Wiltshire Council and the Pilgrim Trust, this work has now been completed. The Trust will also maintain a contingency fund in case additional emergency repair becoming necessary.

To enable the project to move to the next stage the Trust has employed a design team and will use a proportion of its reserves, and apply for additional grants, to pay for this. No work will be commissioned until adequate funding is in place.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are required to prepare for each financial year financial statements which observe the principles and methods of the Charities SORP and which give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the basis applies.

The Trustees are responsible for keeping proper accounting records which disclose the financial position of the Charity and to enable them to ensure that the financial statements comply with the statutory requirements. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 9th December 2022 and signed on its behalf by:

Peter Troughton
Peter Troughton - Trustee

Independent Examiner's Report to the Trustees of
Devizes Assize Court Trust

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2022, which are set out on pages five to twelve.

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

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

Independent examiner's statement

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

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

1. the accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Act 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; or
4. there is further information needed for a proper understanding of the accounts.

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.



Pillow May Limited
The Dutch Barn
Bremhill Grove Farm
East Tytherton
Chippenham
Wiltshire
SN15 4LX

Date: 9/12/2022

Devizes Assize Court Trust

Statement of Financial Activities
for the Year Ended 31 March 2022

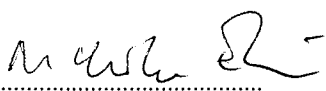
		Unrestricted fund	Restricted fund	Year Ended 31.3.22 Total funds	Year Ended 31.3.21 Total funds
	Notes	£	£	£	£
INCOME					
Incoming resources from generated funds					
Voluntary income		49,795	-	49,795	36,630
Investment income	2	<u>-</u>	<u>-</u>	<u>-</u>	<u>97</u>
Total income		49,795	-	49,795	39,727
EXPENDITURE					
Raising funds	3	8,534	-	8,534	12,812
Charitable activities					
Devizes Assize Court Restoration		<u>27,955</u>	<u>-</u>	<u>27,955</u>	<u>91,632</u>
Total expenditure		<u>36,489</u>	<u>-</u>	<u>36,489</u>	<u>104,444</u>
Net income		<u>13,306</u>	<u>-</u>	<u>13,306</u>	<u>(64,717)</u>
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>13,306</u>	<u>-</u>	<u>13,306</u>	<u>(64,717)</u>
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BOUGHT FORWARD		<u>197,490</u>	<u>-</u>	<u>197,490</u>	<u>262,207</u>
TOTAL FUNDS CARRIED FORWARD		<u>210,796</u>	<u>-</u>	<u>210,796</u>	<u>197,490</u>

Devizes Assize Court Trust

Balance Sheet
At 31 March 2022

		Unrestricted fund	Restricted fund	31.3.22 Total funds	31.3.21 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	148,496	-	148,496	148,496
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank		<u>72,892</u>	<u>-</u>	<u>72,892</u>	<u>58,069</u>
		72,892	-	72,892	58,069
CREDITORS					
Amounts falling due within one year	9	<u>(10,592)</u>	<u>-</u>	<u>(10,592)</u>	<u>(9,075)</u>
NET CURRENT ASSETS		<u>62,300</u>	<u>-</u>	<u>62,300</u>	<u>48,994</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>210,796</u>	<u>-</u>	<u>210,796</u>	<u>197,490</u>
NET ASSETS		<u>210,796</u>	<u>-</u>	<u>210,796</u>	<u>197,490</u>
FUNDS	10				
Unrestricted funds				210,796	197,490
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>210,796</u>	<u>197,490</u>

The financial statements were approved by the Board of Trustees on^{9th} December 2022 and were signed on its behalf by:


.....
Mr. Nicholas Elliott - Trustee

Devizes Assize Court Trust

Cash Flow Statement
for the Year Ended 31 March 2022

		Year Ended 31.3.22 £	Year Ended 31.3.21 £
Cash flows from operating activities	Notes		
	1	14,823	(62,729)
Cash flows from investment activities	2	-	97
		<u> </u>	<u> </u>
(Decrease)/increase in cash in the period		<u>14,823</u>	<u>(62,632)</u>
Reconciliation of net cash flow to movement in net debt	3		
Increase in cash in the period		<u>14,823</u>	<u>(62,632)</u>
Change in net debt resulting from cash flows		<u>14,823</u>	<u>(62,632)</u>
Movement in net debt in the period		14,823	(62,632)
Net debt at 1 April		<u>58,069</u>	<u>120,701</u>
Net debt at 31 March		<u>72,892</u>	<u>58,069</u>

The notes form part of these financial statements

Devizes Assize Court Trust

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	Year Ended 31.3.22 £	Year Ended 31.3.21 £
Net (outgoing)\incoming resources	13,306	(64,717)
Interest received	-	(97)
Impairment Losses	-	-
Decrease/(increase) in debtors	-	-
(Decrease)/increase in creditors	<u>1,517</u>	<u>2,085</u>
Net cash (outflow)/inflow from operating activities	<u><u>14,823</u></u>	<u><u>(62,729)</u></u>

2. ANALYSIS OF CASH FLOWS FROM INVESTMENT ACTIVITIES

	Year Ended 31.3.22 £	Year Ended 31.3.21 £
Returns on investments and servicing of finance		
Interest received	-	97
Capital expenditure and financial investment		
Purchase of tangible fixed assets	<u>-</u>	<u>-</u>
Cash flows from investment activities	<u><u>-</u></u>	<u><u>97</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	<u>58,069</u>	<u>14,823</u>	<u>72,892</u>
Total	<u><u>58,069</u></u>	<u><u>14,823</u></u>	<u><u>72,892</u></u>

Devizes Assize Court Trust

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard applicable in UK & Republic of Ireland (FRS102), the Charities Act 2011 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure recognition

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.

Related party disclosure

There are no related party transactions in the reporting period that require disclosure.

Tangible fixed assets

Capital expenditure is treated as additions to tangible fixed assets. Any profit on disposal is credited to the Income and Expenditure Account at the date of sale. Losses are provided for when it becomes clear that such losses will be substantial.

An impairment provision has been put in place over the Assize Court building as an independent valuation carried out by the trustees showed that it had a negative residual value.

No depreciation is provided on fixed assets as any such depreciation is not considered to be material.

Debtors

Debtors are amounts due to the charity for grants agreed and cleared for payment by the reporting date. Debtors are recognised at the transaction price.

Cash at bank

Cash at bank comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer the settlement of the creditor for at least twelve months, after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Taxation

The charity is exempt from corporation 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.

Devizes Assize Court Trust

Notes to the Financial Statements
for the Year Ended 31 March 2022

2. INVESTMENT INCOME

	Year Ended 31.3.22 £	Year Ended 31.3.21 £
Deposit account interest	<u>-</u>	<u>97</u>

3. COSTS OF RAISING FUNDS

	Year Ended 31.3.22 £	Year Ended 31.3.21 £
Support costs	4,534	2,972
Governance costs	<u>4,000</u>	<u>9,840</u>
	<u>8,534</u>	<u>12,812</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 or year ended 31 March 2021.

5. STAFF COSTS

There were no employees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

£384 will be payable to Pillow May Limited in respect of the annual independent review.

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2021 and 31 March 2022	<u>148,496</u>
NET BOOK VALUE	
At 31 March 2022	<u>148,496</u>
At 31 March 2021	<u>148,496</u>

The historic cost of the freehold property is £627,547.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other debtors	<u>-</u>	<u>-</u>

Devizes Assize Court Trust

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade creditors	3,795	-
Other creditors	<u>6,797</u>	<u>9,075</u>
	<u><u>10,592</u></u>	<u><u>9,075</u></u>

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	197,490	13,306	210,796
Restricted funds			
Urgent Works	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>197,490</u></u>	<u><u>13,306</u></u>	<u><u>210,796</u></u>

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

	Incoming resources £	Resources expended £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	49,795	(36,489)	-	13,306
Restricted funds				
Urgent Works	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>49,795</u></u>	<u><u>(36,489)</u></u>	<u><u>-</u></u>	<u><u>13,306</u></u>

Devizes Assize Court Trust
Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	Year Ended 31.3.22 £	Year Ended 31.3.21 £
INCOMING RESOURCES		
Voluntary income		
Donations	49,795	39,630
Investment income		
Deposit account interest	-	97
Total incoming resources	49,795	39,727
RESOURCES EXPENDED		
Raising Funds		
Support costs		
Insurance	1,362	1,076
Sundries	216	671
Fundraising consultant	2,940	1200
Bank charges	16	25
	4,534	2,972
Governance costs		
Accountancy	1,591	1,797
Independent examination	348	386
Legal and professional fees	2,061	7,657
	4,000	9,840
Total Raising Funds	8,534	12,812
Charitable activities		
Building insurance	17,469	16,263
Architect and planning fees	5,850	67,876
Devizes assize court emergency works	4,636	7,493
	27,955	91,632
Total resources expended	36,489	104,444
Net (expenditure)/income	<u>13,306</u>	<u>(64,717)</u>

This page does not form part of the statutory financial statements

DEVIZES ASSIZE COURT TRUST

England & Wales - Charity number 1177016

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year
Ended 31 March 2021
for
Devizes Assize Court Trust

Devizes Assize Court Trust

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Devizes Assize Court Trust

Report of the Trustees
for the Year Ended 31 March 2021

The Devizes Assize Court Trust (DACT) was formed in 2018 following an initiative by the Wiltshire Historic Buildings Trust Ltd, Wiltshire Council, and the Wiltshire Archaeological and Natural History Society (WANHS). The principle aim of the Trust is to save the former Assize Court in Devizes and provide it with a new public use and a long-term sustainable future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177016

Principal address

1st Floor The Syms Building
Bumpers Way
Bumpers Farm
Chippenham
Wiltshire
SN14 6LH

Trustees

Mr Peter Troughton (Chair) (appointed trustee 6 December 2019 & Chair 28 February 2020)
The Marquis of Lansdowne LVO (resigned as Chair 28 February 2020 & trustee 18 September 2020)
Mr. Robert Hunt-Grubbe (Vice-Chair)
Baroness Scott of Bybrook OBE (resigned 28 February 2020)
Mr. John Bush CVO OBE
Councillor Mrs. Laura Mayes
Mr. Nicholas Elliott
Mr. Martin Nye
Sir John Nutting (appointed 10 May 2019)

Officers for the year were:

Mrs. Jean Potter - Secretary to the Trustees
Mrs. Tanya Williams - Treasurer
Mr. Colin Johns - Architect
Mr. David Dawson - Museum Adviser

No remuneration was paid during the year to any of the members.

Independent examiner

Pillow May Ltd
The Dutch Barn
Bremhill Grove Farm
East Tytherton
Chippenham
Wiltshire
SN15 4LX

Solicitors

Goughs
2 Fore Street
Trowbridge
Wiltshire
BA14 8H

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

The charitable incorporated organisation company number is CE013153.

Devizes Assize Court Trust

Report of the Trustees for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

Appointment of trustees

Any person who is willing to act as a Trustee, and who would not be disqualified from acting, may be appointed to be a Trustee by a decision of the Trustees or a Member Organisation serving notice of his or her appointment in writing. Wiltshire Historic Buildings Trust and Wiltshire Council shall each be able to appoint up to two Member Trustees and Wiltshire Archaeological and Natural History Society shall be able to appoint one Member Trustee. The Trustees shall aim to have at least two Co-opted Trustees in office at any time, appointed by a decision of the Trustees.

The Trustees will make available to each new Trustee, on or before his or her first appointment; a copy of the constitution and any amendments made to it and a copy of the Charity's latest trustees' annual report and statement of accounts.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are for the benefit of the public:

- 1) to preserve property and buildings of historic or architectural interest or importance, in particular (but not limited to) in the area of Wiltshire;
- 2) to advance the education of the public in the arts, culture and history, in particular through the maintenance of a museum; and
- 3) to further such exclusively charitable objects according to the laws of England and Wales as the Trustees in their absolute discretion from time to time determine.

Review of activities

On completion of the purchase of the former Assize Court at Devizes the Trust entered into an agreement with local contractors to undertake substantial emergency repairs to stabilize the building and make it wind and weathertight. A comprehensive schedule of works of repairs were substantially completed by March 2020. The condition of the building is being monitored on a regular basis and during the year 2020-21 various works were undertaken to ensure that the Assize Court was kept wind and watertight

Following a full and comprehensive tender process, Purcell Architects (Bristol) were appointed in May 2020 as consultants, up to RIBA stage 1, for the restoration and design of the Assize Court for use as a museum by WANHS. During the year the design work was developed, in conjunction with a firm of consultants (Imagemakers) to assist with both activity planning/audience development and interpretation planning.

Initial discussions continued with interested parties including Historic England, Wiltshire Council, Devizes Town Council and with adjoining property owners and these consultations continue.

There were five Trustees meetings, and a Working Group meeting held during 2020-21; due to Covid-19 restrictions these meetings were held via Zoom, rather than in person. DACT has made significant progress towards defining a strategic approach to the project. During the year a Fundraising Consultant was appointed to assist in developing a fundraising strategy, following a full tender process. The restrictions imposed by Covid-19 has meant that there has been a delay in progressing the scheme to redevelop the Assize Court so as to provide a new home for Devizes Museum (WANHS).

DACT is pleased to record its appreciation of valuable help from partners and supporters, including The Architectural Heritage Fund, the Dulverton Trust and local organisations and individuals.

In seeking to fulfil its aims the Trustees have considered the Charity Commission's guidance on public benefit and in particular guidance on charities for the advancement of culture and heritage. The Trustees confirm therefore that they have complied with the requirements of section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission for England and Wales.

Devizes Assize Court Trust

Report of the Trustees
for the Year ended 31st March 2021

FINANCIAL REVIEW

During the year the Trust received substantial donations of £39,630 (2020 - £80,350) which has funded the preservation of the building and enabled the project of saving the Assize Court to begin.

The immediate priority was to undertake urgent works to make the building safe and wind and weathertight. The work carried out during the financial year involved expenditure of £91,632 (2020 - £112,059). Grants have been offered and received by Historic England, Wiltshire Council and the Pilgrim Trust, this work has now been completed. The Trust will also maintain a contingency fund in case additional emergency repair becoming necessary.

To enable the project to move to the next stage the Trust has employed a design team and will use a proportion of its reserves, and apply for additional grants, to pay for this. No work will be commissioned until adequate funding is in place.

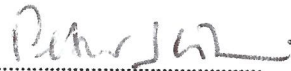
TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are required to prepare for each financial year financial statements which observe the principles and methods of the Charities SORP and which give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the basis applies.

The Trustees are responsible for keeping proper accounting records which disclose the financial position of the Charity and to enable them to ensure that the financial statements comply with the statutory requirements. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 24/11/2022 and signed on its behalf by:



Peter Troughton - Trustee

Independent Examiner's Report to the Trustees of
Devizes Assize Court Trust

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2020, which are set out on pages five to twelve.

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

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

Independent examiner's statement

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

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

1. the accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Act 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; or
4. there is further information needed for a proper understanding of the accounts.

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.



Pillow May Limited
The Dutch Barn
Bremhill Grove Farm
East Tytherton
Chippenham
Wiltshire
SN15 4LX

Date: 25/01/2022

Devizes Assize Court Trust

Statement of Financial Activities
for the Year Ended 31 March 2021

		Unrestricted fund	Restricted fund	Year Ended 31.3.21 Total funds	Year Ended 31.3.20 Total funds
	Notes	£	£	£	£
INCOME					
Incoming resources from generated funds					
Voluntary income		39,630	-	39,630	80,350
Investment income	2	<u>97</u>	<u>-</u>	<u>97</u>	<u>272</u>
Total income		39,727	-	39,727	80,622
EXPENDITURE					
Raising funds	3	12,812	-	12,812	21,518
Charitable activities					
Devizes Assize Court Restoration		<u>91,632</u>	<u>-</u>	<u>91,632</u>	<u>112,059</u>
Total expenditure		104,444	-	104,444	133,577
Net income		<u>(64,717)</u>	<u>-</u>	<u>(64,717)</u>	<u>(52,955)</u>
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(64,717)</u>	<u>-</u>	<u>(64,717)</u>	<u>(52,955)</u>
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BOUGHT FORWARD		<u>262,207</u>	<u>-</u>	<u>262,207</u>	<u>315,162</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>197,490</u></u>	<u><u>-</u></u>	<u><u>197,490</u></u>	<u><u>262,207</u></u>

Devizes Assize Court Trust

Balance Sheet
At 31 March 2021

		Unrestricted fund	Restricted fund	31.3.21 Total funds	31.3.20 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	148,496	-	148,496	148,496
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank		<u>58,069</u>	<u>-</u>	<u>58,069</u>	<u>120,701</u>
		58,069	-	58,069	120,701
CREDITORS					
Amounts falling due within one year	9	<u>(9,075)</u>	<u>-</u>	<u>(9,075)</u>	<u>(6,990)</u>
NET CURRENT ASSETS		<u>48,994</u>	<u>-</u>	<u>48,994</u>	<u>113,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>197,490</u>	<u>-</u>	<u>197,490</u>	<u>262,207</u>
NET ASSETS		<u>197,490</u>	<u>-</u>	<u>197,490</u>	<u>262,207</u>
FUNDS	10				
Unrestricted funds				197,490	262,207
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>197,490</u>	<u>262,207</u>

The financial statements were approved by the Board of Trustees on 24/1/2022 and were signed on its behalf by:


.....
Mr. Nicholas Elliott - Trustee

Devizes Assize Court Trust

Cash Flow Statement
for the Year Ended 31 March 2021

		Year Ended 31.3.21 £	Year Ended 31.3.20 £
Cash flows from operating activities	Notes		
	1	(62,729)	(31,362)
Cash flows from investment activities	2	97	272
(Decrease)/increase in cash in the period		<u>(62,632)</u>	<u>(31,090)</u>

Reconciliation of net cash flow to movement in net debt

3

Increase in cash in the period	<u>(62,632)</u>	<u>(31,090)</u>
Change in net debt resulting from cash flows	<u>(62,632)</u>	<u>(31,090)</u>
Movement in net debt in the period	<u>(62,632)</u>	<u>(31,090)</u>
Net debt at 1 April	<u>120,701</u>	<u>151,791</u>
Net debt at 31 March	<u>58,069</u>	<u>120,701</u>

The notes form part of these financial statements

Devizes Assize Court Trust

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	Year Ended 31.3.20 £	Year Ended 31.3.20 £
Net (outgoing)\incoming resources	(64,717)	(52,955)
Interest received	(97)	(272)
Impairment Losses	-	-
Decrease/(increase) in debtors	-	23,760
(Decrease)/increase in creditors	<u>2,085</u>	<u>(1,895)</u>
Net cash (outflow)/inflow from operating activities	<u><u>(62,729)</u></u>	<u><u>(31,362)</u></u>

2. ANALYSIS OF CASH FLOWS FROM INVESTMENT ACTIVITIES

	Year Ended 31.3.20 £	Year Ended 31.3.20 £
Returns on investments and servicing of finance		
Interest received	97	272
Capital expenditure and financial investment		
Purchase of tangible fixed assets	<u>-</u>	<u>-</u>
Cash flows from investment activities	<u><u>97</u></u>	<u><u>272</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	<u>120,701</u>	<u>(62,729)</u>	<u>58,069</u>
Total	<u><u>120,701</u></u>	<u><u>(62,729)</u></u>	<u><u>58,069</u></u>

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard applicable in UK & Republic of Ireland (FRS102), the Charities Act 2011 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure recognition

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.

Related party disclosure

There are no related party transactions in the reporting period that require disclosure.

Tangible fixed assets

Capital expenditure is treated as additions to tangible fixed assets. Any profit on disposal is credited to the Income and Expenditure Account at the date of sale. Losses are provided for when it becomes clear that such losses will be substantial.

An impairment provision has been put in place over the Assize Court building as an independent valuation carried out by the trustees showed that it had a negative residual value.

No depreciation is provided on fixed assets as any such depreciation is not considered to be material.

Debtors

Debtors are amounts due to the charity for grants agreed and cleared for payment by the reporting date. Debtors are recognised at the transaction price.

Cash at bank

Cash at bank comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer the settlement of the creditor for at least twelve months, after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Taxation

The charity is exempt from corporation 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.

Devizes Assize Court Trust

Notes to the Financial Statements
for the Year Ended 31 March 2021

2. INVESTMENT INCOME

	Year Ended 31.3.21	Year Ended 31.3.20
	£	£
Deposit account interest	<u>97</u>	<u>272</u>

3. COSTS OF RAISING FUNDS

	Year Ended 31.3.21	Year Ended 31.3.20
	£	£
Support costs	2,972	1,442
Governance costs	<u>9,840</u>	<u>20,076</u>
	<u>12,812</u>	<u>21,518</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 or period ended 31 March 2020.

5. STAFF COSTS

There were no employees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

£350 will be payable to Pillow May Limited in respect of the annual independent review.

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2020 and 31 March 2021	<u>148,496</u>
NET BOOK VALUE	
At 31 March 2021	<u>148,496</u>
At 31 March 2020	<u>148,496</u>

The historic cost of the freehold property is £627,547.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.20
	£	£
Other debtors	<u>-</u>	<u>-</u>

Devizes Assize Court Trust

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	-	487
Other creditors	<u>9,075</u>	<u>6,503</u>
	<u><u>9,075</u></u>	<u><u>6,990</u></u>

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	262,207	(64,717)	197,490
Restricted funds			
Urgent Works	-	-	-
	<u>262,207</u>	<u>(64,717)</u>	<u>197,490</u>
TOTAL FUNDS	<u><u>262,207</u></u>	<u><u>(64,717)</u></u>	<u><u>197,490</u></u>

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

	Incoming resources £	Resources expended £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	39,727	(104,444)	-	(64,717)
Restricted funds				
Urgent Works	-	-	-	-
	<u>39,727</u>	<u>(104,444)</u>	<u>-</u>	<u>(64,717)</u>
TOTAL FUNDS	<u><u>39,727</u></u>	<u><u>(104,444)</u></u>	<u><u>-</u></u>	<u><u>(64,717)</u></u>

Devizes Assize Court Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	Year Ended 31.3.21 £	Year Ended 31.3.20 £
INCOMING RESOURCES		
Voluntary income		
Donations	39,630	80,350
Investment income		
Deposit account interest	<u>97</u>	<u>272</u>
Total incoming resources	39,727	80,622
RESOURCES EXPENDED		
Raising Funds		
Support costs		
Insurance	1,076	1,000
Sundries	671	412
Fundraising consultant	1200	-
Bank charges	<u>25</u>	<u>30</u>
	2,972	1,442
Governance costs		
Accountancy	1,797	2,671
Independent examination	386	504
Legal and professional fees	<u>7,657</u>	<u>16,901</u>
	<u>9,840</u>	<u>20,076</u>
Total Raising Funds	12,812	21,518
Charitable activities		
Building insurance	16,263	16,238
Architect and planning fees	67,876	-
Devizes assize court emergency works	<u>7,493</u>	<u>95,821</u>
	91,632	112,059
Total resources expended	104,444	133,577
Net (expenditure)/income	<u><u>(64,717)</u></u>	<u><u>(52,955)</u></u>

This page does not form part of the statutory financial statements