

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

England & Wales · Charity number 1181370

Details

Status Registered

Legal form CIO

Registered 2018-12-28

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

Contact

Address The Pastoral Centre
St Peter's Church
29 Jewry Street
Winchester
Hampshire
SO23 8RY

Phone 07507816581

Email CARED50@BTINTERNET.COM

Website www.hihct.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE THE PRESERVATION REPAIR MAINTENANCE IMPROVEMENT UPKEEP BEAUTIFICATION AND RECONSTRUCTION OF HISTORIC CHURCHES IN HAMPSHIRE (INCLUDING THE CITIES OF SOUTHAMPTON AND PORTSMOUTH) THE ISLE OF WIGHT AND THE CHANNEL ISLANDS AND OF MONUMENTS FITTINGS FIXTURES STAINED GLASS FURNITURE ORNAMENTS GOODS AND CHATTELS IN SUCH CHURCHES AND OF THE CHURCHYARD BELONGING TO ANY OF SUCH CHURCHES FOR THE BENEFIT OF THE PUBLIC.

Activities: Raising funds and giving grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of historic churches in Hampshire (including the cities of Southampton and Portsmouth), the Isle of Wight and the Channel Islands, and of monuments etc in such churches and of the churchyard belonging to such churches, for public benefit.

Classification

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

Geography

- Guernsey
- Jersey
- Hampshire
- Isle Of Wight
- Portsmouth City
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£60,722	£104,289	-	-
2023-12-31	£144,280	£52,164	-	-
2022-12-31	£80,646	£61,611	-	-
2021-12-31	£69,718	£100,193	-	-
2020-12-31	£88,047	£117,038	-	-

Trustees

Name	Role	Appointed
Caroline Judith Edwards		2018-06-13
JOHN ROBERT STEEL		2018-06-13
Roy James Perry		2020-02-05

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

England & Wales - Charity number 1181370

Accounts

Charity Commission Reference Number: 1181370

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

1. TRUSTEES
Lady Joan Appleyard (resigned 24 January 2024)
Mrs Caroline Edwards
The Venerable Adrian Harbidge
Rev Canon Dr Howard Mellor (resigned 21 July 2024)
Mr Roy Perry
Rev Canon Dr Roland Riem
Mr John Steel
Rev Canon Paul Townsend

2. CHARITY NUMBER
1181370

3. PRINCIPAL ADDRESS
The Pastoral Centre
St Peter's Church
29 Jewry Street
Winchester
Hampshire
SO23 8RY

4. INDEPENDENT EXAMINER
Lisa Wilson FCA
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
Hampshire
SO16 7JQ

5. MAIN BANKERS
NatWest
105 High Street
Winchester
Hampshire
SO23 9AW

6. SOLICITORS
Blake Morgan LLP
New Kings Court
Tollgate
Chandlers Ford
Eastleigh
Hampshire
SO53 3LG

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

TRUSTEES' ANNUAL REPORT

Year ended 31 December 2024

The Trustees are pleased to present their annual report and financial statements for the year ended 31 December 2024 which have been approved by the Board of Trustees. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the charity's constitution, Charities Act 2011 and the Charities SORP (FRS 102). Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Hampshire and the Islands Historic Churches Trust is a Charitable Incorporated Organisation governed by a Constitution dated 28 December 2018 and is a registered Charity with the Charity Commission (registered number 1181370).

A Trustee is appointed to the Board of Trustees by an election held by serving members of the Board. During the period under review no Trustees were appointed but two resigned. Individuals are invited to stand for election as Trustees following consultation by the Chairman with serving members of the Board.

The Trustees have delegated to Committees the task of reviewing grant applications and developing a marketing strategy. Trustees serve on these Committees.

The work of the Trust is assisted by about 25 part time volunteers.

Trustees' powers

The Trustees are empowered to invest the funds of Hampshire and the Islands Historic Churches Trust as they consider appropriate.

Trustee induction and training

Trustees are provided with the Charity prospectus and are strongly encouraged to attend the Annual General Meeting and keep up to date with changes in legislation. In general, the induction and training of Trustees is done informally.

Risk management and internal control

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operation of Hampshire and the Islands Historic Churches Trust.

The Trustees have identified that the main risk to which the Charity is exposed is the risk that a large proportion of income is donations received. The amount of donations received is continuously monitored to ensure the reserves held by the Charity are sufficient to continue their principal activity.

Related parties

The Trustees are aware of their responsibilities to record transactions with related parties in the financial statements and monitor all connections with Trustees and other connected parties of the Charity.

Objectives and activities

The principal activities of the Charity are to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of historic church buildings in Hampshire, the Isle of Wight and the Channel Islands.

To fulfil these objectives of the Charity, funds are raised principally through the annual Ride and Stride event, through Membership subscriptions and donations.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

TRUSTEES' ANNUAL REPORT continued

Year ended 31 December 2024

Public benefit

In reviewing the Charity's aims, objectives and planning future activities, the Trustees have taken into account the Charity Commission's general guidance on public benefit. The Trustees ensure that the activities undertaken are always in line with the charitable objectives and aims of the Charity. The objective of the Charity is to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of the historic churches in Hampshire, the Isle of Wight and the Channel Islands and of monuments, etc., in such churches and of the churchyards belonging to such churches for public benefit.

Achievements and performance

In the opinion of the Trustees, the Charity has achieved its objectives for the period. Grants were given to 17 churches within the area which amounted to total grants of £81,470 (2023: £32,500).

Financial review

The Statement of Financial Activities for the period shows net outgoing resources of £43,567 which leaves a balance of £226,992 unrestricted funds carried forward.

In the opinion of the Trustees, the Charity's resulting assets and incoming resources are sufficient to fulfil the obligations of the Charity.

At the year end the Charity had offered to make grants to churches amounting to £58,500 subject to agreed works being completed. It is anticipated that those grants would be paid during the following two years.

Reserves policy

Hampshire and the Islands Historic Churches Trust maintains a level of reserves sufficient to enable current and future grants to appropriate churches and to cover the operational needs of the Charity.

Plans for future periods

As described above, the Trustees are continuing to concentrate on attracting donations to the Charity. Methods employed include the promotion of the Charity through merchandising and events throughout the period and developing a policy to encourage bequests.

Charitable contributions

The Charity made charitable donations of £102,045 (2023: £50,028) during the period. These donations were made to churches in the area benefit of the Charity.

Disclosure of information to independent examiners

The Trustees who held office at the date of approval of this Trustees' Annual Report confirm that, as far as they are each aware, there is no relevant information of which the Charity's independent examiners are unaware; and each Trustee has taken all steps that he ought to have taken as a Trustee to make himself aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

TRUSTEES' ANNUAL REPORT continued

Year ended 31 December 2024

Statement of Trustees' responsibilities in respect of the Trustees' annual report and financial statements

Under Charity law, the Trustees are responsible for preparing the Trustees' Annual Report and the financial statements for each financial period which show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice entails that the Trustees:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- State whether the financial statements comply with the Constitution of the Charity, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are required to act in accordance with the Constitution of the Charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the Charity at that time, and to enable the Trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

By order of the Board of Trustees on this day

SIGNED

.....
Mrs. Edwards

SIGNED

.....
Mr. Steel

2 MAY 2025

.....
Dated

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

I report to the Trustees on my examination of the accounts of Hampshire and the Islands Historic Churches Trust (the Trust) for the year ended 31 December 2024, which are set out on pages 7-10.

Respective responsibilities of Trustees and examiner

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

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) The accounts do not accord with those records.

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.

SIGNED

.....
Lisa Wilson FCA
For and on behalf of Rothmans LLP
Chilworth Point
1 Chilworth Road
Southampton
Hampshire
SO16 7JQ

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Date: **22 MAY 2025**

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 December 2024

	Notes	Year end 2024 £	Year end 2023 £
Income Receipts			
Income from Ride & Stride		42,903	44,943
Grants and Donations		1,188	84,727
Covenants and Subscriptions		5,045	4,415
Events		-	237
Merchandising		1,096	955
Miscellaneous		-	180
Bank Interest		4,507	2,689
Tax Repayment		5,983	6,034
		<hr/>	<hr/>
		60,722	144,280
		<hr/>	<hr/>
Total Receipts		60,722	144,280
		=====	=====
Distribution to Churches			
Share of Ride & Stride Income		20,575	17,528
Grants	3	81,470	32,500
		<hr/>	<hr/>
		102,045	50,028
Administrative Costs			
Printing and Postage		521	546
Accountancy Fee		416	387
Ride & Stride Expenses		120	395
Miscellaneous		621	370
Stationery and Postage		236	108
Insurance		330	330
		<hr/>	<hr/>
		2,244	2,136
		<hr/>	<hr/>
Total Payments		104,289	52,164
		=====	=====
NET RECEIPTS FOR THE YEAR		(43,567)	92,116
		=====	=====
RECONCILIATION OF FUNDS			
Total unrestricted funds brought forward		270,559	178,443
TOTAL UNRESRICTED FUNDS CARRIED FORWARD		226,992	270,559
		=====	=====

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 December 2024

	Notes	Year end 2024 £	Year end 2023 £
Monetary Assets			
Bank Current Accounts		88,493	186,757
Bank Deposits		138,499	83,802
		—————	—————
		226,992	270,559
		=====	=====
Bank Balances Brought Forward		270,559	178,443
Net Receipts/(Payments) for the Year		(43,567)	92,116
		—————	—————
Unrestricted Funds Carried Forward		226,992	270,559
		=====	=====

We approve these accounts on behalf of the Trustees

SIGNED
.....
Mrs. Edwards

SIGNED
.....
Mr. Steel

2 MAY 2025
.....
Dated

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Accounting Policies

1. Basis of preparing the financial statements

The financial statements have been prepared under the receipts and payments basis, in accordance with the Charities (Accounts and Reports) Regulations 2008.

The accounts also comply with the Charity's governing documents.

2. CIO Information

Hampshire and the Islands Historic Churches Trust CIO was registered as a charitable incorporated organisation on 28 December 2018 and is governed by a constitution dated 28 December 2018 and registered with the Charity Commission under charity number 1181370. The Charity's principal office address is The Pastoral Centre, St Peter's Church, 29 Jewry Street, Winchester, Hampshire, SO23 8RY.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

3. Grants to Churches

	2024 £	2023 £
Tangley St Thomas		3,000
Nether Wallop St Andrew		3,000
Chawton St Nicholas		3,000
Fleet All Saints		2,500
Twyford St Mary		5,000
Botley All Saints		6,000
Hawkley St Peter and Paul		10,000
Binstead St Mary	4,000	
Winchester Baptist	4,000	
Newport Minster	7,500	
Dummer All Saints	3,000	
Woolton Hill St Thomas	1,470	
Upton Grey St Mary	3,000	
Newchurch All Saints	5,000	
Liss St Mary	7,000	
Braishfield All Saints	5,000	
Newport St John	3,000	
Upper Clatford All Saints	6,000	
Winchester Cathedral	6,000	
Northington St John	5,000	
Crandall All Saints	4,500	
Lyndhurst St Michael	12,000	
Idsworth St Hubert	3,000	
Winchester St Paul	2,000	
Total	81,470	32,500

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

England & Wales - Charity number 1181370

Accounts

Charity Commission Reference Number: 1181370

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2023

1. TRUSTEES
Lady Joan Appleyard
Mrs Caroline Edwards
The Venerable Adrian Harbidge
Rev Canon Dr Howard Mellor
Mr Roy Perry
Rev Canon Dr Roland Riem
Mr John Steel
Rev Canon Paul Townsend

2. CHARITY NUMBER
1181370

3. PRINCIPAL ADDRESS
The Pastoral Centre
St Peter's Church
29 Jewry Street
Winchester
Hampshire
SO23 8RY

4. INDEPENDENT EXAMINER
Lisa Wilson FCA
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
Hampshire
SO16 7JQ

5. MAIN BANKERS
NatWest
105 High Street
Winchester
Hampshire
SO23 9AW

6. SOLICITORS
Blake Morgan LLP
New Kings Court
Tollgate
Chandlers Ford
Eastleigh
Hampshire
SO53 3LG

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

TRUSTEES' ANNUAL REPORT

Year ended 31 December 2023

The Trustees are pleased to present their annual report and financial statements for the year ended 31 December 2023 which have been approved by the Board of Trustees. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the charity's constitution, Charities Act 2011 and the Charities SORP (FRS 102). Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Hampshire and the Islands Historic Churches Trust is a Charitable Incorporated Organisation governed by a Constitution dated 28 December 2018 and is a registered Charity with the Charity Commission (registered number 1181370).

A Trustee is appointed to the Board of Trustees by an election held by serving members of the Board. During the period under review no Trustees were appointed. Individuals are invited to stand for election as Trustees following consultation by the Chairman with serving members of the Board.

The Trustees have delegated to Committees the task of reviewing grant applications and developing a marketing strategy. Trustees serve on these Committees.

The work of the Trust is assisted by about 25 part time volunteers.

Trustees' powers

The Trustees are empowered to invest the funds of Hampshire and the Islands Historic Churches Trust as they consider appropriate.

Trustee induction and training

Trustees are provided with the Charity prospectus and are strongly encouraged to attend the Annual General Meeting and keep up to date with changes in legislation. In general, the induction and training of Trustees is done informally.

Risk management and internal control

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operation of Hampshire and the Islands Historic Churches Trust.

The Trustees have identified that the main risk to which the Charity is exposed is the risk that a large proportion of income is donations received. The amount of donations received is continuously monitored to ensure the reserves held by the Charity are sufficient to continue their principal activity.

The Trustees have been advised that no further donations will be available from Hampshire County Council which will have a significant impact on the ability of the Trust to make grants to churches in the future. The Trustees have been notified of a legacy from a deceased Friend of the Trust but the amount and timing of receipt of the legacy is not known at present time.

Related parties

The Trustees are aware of their responsibilities to record transactions with related parties in the financial statements and monitor all connections with Trustees and other connected parties of the Charity.

Objectives and activities

The principal activities of the Charity are to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of historic church buildings in Hampshire, the Isle of Wight and the Channel Islands.

To fulfil these objectives of the Charity, funds are raised principally through the annual Ride and Stride event, through Membership subscriptions and donations.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

TRUSTEES' ANNUAL REPORT continued

Year ended 31 December 2023

Public benefit

In reviewing the Charity's aims, objectives and planning future activities, the Trustees have taken into account the Charity Commission's general guidance on public benefit. The Trustees ensure that the activities undertaken are always in line with the charitable objectives and aims of the Charity. The objective of the Charity is to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of the historic churches in Hampshire, the Isle of Wight and the Channel Islands and of monuments, etc., in such churches and of the churchyards belonging to such churches for public benefit.

Achievements and performance

In the opinion of the Trustees, the Charity has achieved its objectives for the period. Grants were given to 7 churches within the area which amounted to total grants of £32,500 (2022: £40,550). There were fewer applications for grants in 2023 than in previous years reflecting the difficulty that churches were experiencing with progressing building projects due to delays in the building industry.

Financial review

The Statement of Financial Activities for the period shows net incoming resources of £92,116 which leaves a balance of £270,559 unrestricted funds carried forward.

In the opinion of the Trustees, the Charity's resulting assets and incoming resources are sufficient to fulfil the obligations of the Charity.

At the year end the Charity had offered to make grants to churches amounting to £110,000 subject to agreed works being completed. It is anticipated that those grants would be paid during the following two years.

Reserves policy

Hampshire and the Islands Historic Churches Trust maintains a level of reserves sufficient to enable current and future grants to appropriate churches and to cover the operational needs of the Charity.

Plans for future periods

As described above, the Trustees are continuing to concentrate on attracting donations to the Charity. Methods employed include the promotion of the Charity through merchandising and events throughout the period and developing a policy to encourage bequests.

Charitable contributions

The Charity made charitable donations of £32,500 (2022: £40,550) during the period. These donations were made to churches in the area benefit of the Charity.

Disclosure of information to independent examiners

The Trustees who held office at the date of approval of this Trustees' Annual Report confirm that, as far as they are each aware, there is no relevant information of which the Charity's independent examiners are unaware; and each Trustee has taken all steps that he ought to have taken as a Trustee to make himself aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

TRUSTEES' ANNUAL REPORT continued

Year ended 31 December 2023

Statement of Trustees' responsibilities in respect of the Trustees' annual report and financial statements

Under Charity law, the Trustees are responsible for preparing the Trustees' Annual Report and the financial statements for each financial period which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the Trustees:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- State whether the financial statements comply with the Constitution of the Charity, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are required to act in accordance with the Constitution of the Charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the Charity at that time, and to enable the Trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

By order of the Board of Trustees on this day

CAROLINE EDWARDS Sgnd

.....
Mrs. Edwards

..... J. JOHN STEEL Sgnd

.....
Mr. Steel

12 April 2024
.....
Dated

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

I report to the Trustees on my examination of the accounts of Hampshire and the Islands Historic Churches Trust (the Trust) for the year ended 31 December 2023, which are set out on pages 7-10.

Respective responsibilities of Trustees and examiner

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

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

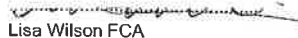
Independent examiner's statement

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

- (1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) The accounts do not accord with those records.

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.

LISA WILSON Sgnd


Lisa Wilson FCA
For and on behalf of Rothmans LLP
Chilworth Point
1 Chilworth Road
Southampton
Hampshire
SO16 7JQ

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Date:1 May 2024.....

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 December 2023

	Notes	Year end 2023 £	Year end 2022 £
Income Receipts			
Income from Ride & Stride		44,943	39,821
Grants and Donations		84,727	25,800
Covenants and Subscriptions		4,515	4,415
Events		237	425
Merchandising		955	1,410
Miscellaneous		180	400
Bank Interest		2,689	842
Tax Repayment		6,034	7,533
		<u>144,280</u>	<u>80,646</u>
Total Receipts		144,280	80,646
		=====	=====
Distribution to Churches			
Share of Ride & Stride Income		17,528	19,236
Grants	3	32,500	40,550
		<u>50,028</u>	<u>59,786</u>
Administrative Costs			
Printing and Postage		546	-
Accountancy Fee		387	300
Ride & Stride Expenses		395	996
Miscellaneous		370	111
Stationery and Postage		108	88
Insurance		330	330
		<u>2,136</u>	<u>1,825</u>
Total Payments		52,164	61,811
		=====	=====
NET RECEIPTS FOR THE YEAR		92,116	19,035
		=====	=====
RECONCILIATION OF FUNDS			
Total unrestricted funds brought forward		178,443	159,408
TOTAL UNRESRICTED FUNDS BROUGHT FORWARD		270,559	178,443
		=====	=====

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 December 2023

	Notes	Year end 2023 £	Year end 2022 £
Monetary Assets			
Bank Current Accounts		186,757	106,007
Bank Deposits		83,802	72,436
		-----	-----
		270,559	178,443
		=====	=====
Bank Balances Brought Forward		178,443	159,408
Net Receipts/(Payments) for the Year		92,116	19,035
		-----	-----
Unrestricted Funds Carried Forward		270,559	178,443
		=====	=====

We approve these accounts on behalf of the Trustees

CAROLINE EDWARDS Sgnd

 Mrs. Edwards

JOHN STEEL Sgnd

 Mr. Steel

12 April 2024

 Dated

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Accounting Policies

1. Basis of preparing the financial statements

The financial statements have been prepared under the receipts and payments basis, in accordance with the Charities (Accounts and Reports) Regulations 2008.

The accounts also comply with the Charity's governing documents.

2. CIO Information

Hampshire and the Islands Historic Churches Trust CIO was registered as a charitable incorporated organisation on 28 December 2018 and is governed by a constitution dated 28 December 2018 and registered with the Charity Commission under charity number 1181370. The Charity's principal office address is The Pastoral Centre, St Peter's Church, 29 Jewry Street, Winchester, Hampshire, SO23 8RY.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

3. Grants to Churches

	2023 £	2022 £
Upper Froyle Assumption		7,500
North Stoneham St Nicholas Bennett award		500
Kimpton St Peter & St Paul		10,000
Ringwood St Peter		5,000
St Helens St Helens		9,000
Southsea St Luke		5,500
Blackmoor St Mary Hay award		50
Warblington St Thomas		3,000
Tangley St Thomas	3,000	
Nether Wallop St Andrew	3,000	
Chawton St Nicholas	3,000	
Fleet All Saints	2,500	
Twyford St Mary	5,000	
Botley All Saints	6,000	
Hawkley St Peter and Paul	10,000	
Total	32,500	40,550

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

England & Wales - Charity number 1181370

Accounts

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST
Charity Commission reference number 1181370

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

**ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

- 1. TRUSTEES**
Lady Joan Appleyard
Mrs Caroline Edwards
The Venerable Adrian Harbidge
Rev Canon Dr Howard Mellor
Mr Roy Perry
Rev Canon Dr Roland Riem
Mr John Steel
Rev Canon Paul Townsend
- 2. CHARITY NUMBER**
1181370
- 3. PRINCIPAL ADDRESS**
The Pastoral Centre
St Peter's Church
29 Jewry Street
Winchester
Hampshire SO23 8RY
- 4. INDEPENDENT EXAMINERS**
Rothmans LLP
Chartered Accountants
Chilworth Point, 1 Chilworth Road
Southampton
Hampshire SO16 7JQ
- 5. PRINCIPAL BANKERS**
NatWest
105 High Street
Winchester
Hampshire SO23 9AW
- 6. SOLICITORS**
Blake Morgan
New Kings Court, Tollgate,
Chandlers Ford
Eastleigh
Hampshire SO53 3LG

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST
TRUSTEES' ANNUAL REPORT
Year ended 31 December 2022

The Trustees are pleased to present their annual report and the financial statements for the year ended 31 December 2022 which have been approved by the Board of Trustees. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the Charity's constitution, the Charities Act 1993 and the Statement of Recommended Practice: Accounting and Reporting by Charities published in 2005

Structure, Governance and Management

Hampshire and the Islands Historic Churches Trust is a Charitable Incorporated Organisation governed by a Constitution dated 28 December 2018 and is a registered Charity with the Charity Commission (registered number 1181370).

A Trustee is appointed to the Board of Trustees by an election held by serving members of the Board. During the period under review no new Trustees were appointed. Individuals are invited to stand for election as Trustees following consultation by the Chairman with serving members of the Board.

The Trustees have delegated to Committees the task of reviewing grant applications and developing a marketing strategy. Trustees serve on these Committees. The work of the Trust is assisted by about 25 part time volunteers.

Trustees' powers

The Trustees are empowered to invest the funds of Hampshire and the Islands Historic Churches Trust as they consider appropriate.

Trustee induction and training

Trustees are provided with the Charity prospectus and are strongly encouraged to attend the Annual General Meeting and keep up to date with changes in legislation. In general, the induction and training of Trustees is done informally

Risk management and internal control

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operation of Hampshire and the Islands Historic Churches Trust.

The Trustees have identified that the main risk to which the Charity is exposed is the risk that a large proportion of the income is donations received. The amount of donations received is monitored continuously to ensure the reserves held by the Charity are sufficient to continue their principal activity.

The Trustees have been advised that no further donations will be available from Hampshire County Council which will have a significant impact on the ability of the Trust to make grants to churches in future. The Trustees have been notified of a legacy from a deceased Friend of the Trust but the amount and timing of receipt of the legacy is not known at the present time.

Related parties

The Trustees are aware of their responsibilities to record transactions to related parties in the financial statements and monitor all connections with the Trustees and other connected parties of the Charity.

Objectives and activities

The principal activities of the Charity are to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of historic church buildings in Hampshire, the Isle of Wight and the Channel Islands.

To fulfil these objectives of the Charity, funds are raised principally through the annual Ride and Stride event and through membership subscriptions and donations.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST
Trustees' Annual report continued
Year ended 31 December 2022

Public benefit

In reviewing the Charity's aims, objectives and planning future activities, the Trustees have taken into account the Charity Commission's general guidance on public benefit. The Trustees ensure that the activities undertaken are always in line with the charitable objectives and aims of the Charity. The objective of the Charity is to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of historic church buildings of Hampshire, the Isle of Wight and the Channel Islands and of monuments etc in such churches and of the churchyards belonging to such churches for public benefit.

Achievements and performance

In the opinion of the Trustees, the Charity has achieved its objects for the period. Grants were given to 8 churches within the area which amounted to total grants of £40,550 (2021 £72,000). There were fewer applications for grants in 2022 than in previous years reflecting the difficulty that churches were experiencing with progressing building projects.

Financial review

The Statement of Financial Activities for the period shows net incoming resources of £19,035 which leaves a balance of £178,443 unrestricted funds carried forward.

In the opinion of the Trustees, the Charity's resulting assets and incoming resources are sufficient to fulfil the obligations of the Charity.

At the year end the Charity had offered to make grants to churches amounting to £100,500 subject to agreed works being completed. It is anticipated that those grants would be paid during the following two years.

Reserves policy

Hampshire and the Islands Historic Churches Trust maintains a level of reserves sufficient to enable current and future grants to appropriate churches and to cover the operational needs of the Charity.

Plans for future periods

As described above, the Trustees are continuing to concentrate on attracting donations to the Charity. Methods employed include the promotion of the Charity through merchandising and events throughout the period and developing a policy to encourage bequests.

Charitable contributions

The Charity made charitable donations of £40,550 (2021 £72,000) during the period. These donations were made to churches in the area of benefit of the Charity.

Disclosure of information to independent examiners

The Trustees who held office at the date of approval of this Trustees' Annual Report confirm that, as far as they are each aware, there is no relevant information of which the Charity's independent examiners are unaware: and each Trustee has taken all steps that he ought to have taken as a Trustee to make himself aware of any relevant information and establish that the Charity's independent examiners are aware of that information.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST
Trustees' Annual Report continued
Year ended 31 December 2022

Statement of Trustees' responsibilities in respect of the Trustees' annual report and financial statements

Under Charity law, the Trustees are responsible for preparing the Trustees' Annual Report and the financial statements for each financial period which show a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the Trustees

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- State whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements
- State whether the financial statements comply with the Constitution of the Charity, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities

The Trustees are required to act in accordance with the Constitution of the Charity within the framework of Trust law. They are responsible for keeping proper accounting records sufficient to disclose at any time with reasonable accuracy the financial position of the Charity at that time and to enable the Trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision.

They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities

By order of the Board on this day

Signed Joan Appleyard
Lady Appleyard

Signed J R Steel
John Steel

Dated 13.07.2023

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST**

I report to the Trustees on my examination of the accounts of Hampshire and the Islands Historic Churches Trust (the Trust) for the year ended 31 December 2022 which are set out on pages 7-10.

Respective responsibilities of trustees and examiner

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

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act or
- (2) The accounts do not accord with those records.

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.

Signed Lisa Wilson

Lisa Wilson FCA

For and on behalf of Rothmans LLP

Chilworth Point

1 Chilworth Road

Southampton Hampshire

SO16 7JQ

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Date 20 July 2023

Receipts and payments account
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Receipts			
Income Receipts			
Ride & Stride		39,821	54,442
Grants and Donations		25,800	1,520
Covenants and Subscriptions		4,415	4,260
Events		425	-
Merchandising		1,410	524
Miscellaneous		400	-
Bank interest		842	1,164
Tax repayment		7,533	7,828
		<u>80,646</u>	<u>69,718</u>
Other Receipts		-	-
		<u>80,646</u>	<u>69,718</u>
Payments			
Distribution to Churches			
Ride & Stride sponsorship share (50%)		19,236	26,219
Grants	3	40,550	72,000
		<u>59,786</u>	<u>98,219</u>
Administrative Costs			
Printing & postage		-	318
Accountancy fee		300	360
Ride & Stride expenses		996	315
Miscellaneous		111	651
Stationery and postage		88	-
Insurance		330	330
		<u>1,825</u>	<u>1,974</u>
Total Payments		<u>61,611</u>	<u>100,193</u>
Net Receipts/(Payments) for the year		<u>19,035</u>	<u>(30,475)</u>
RECONCILIATION OF FUNDS			
Total unrestricted funds brought forward		159,408	189,883
TOTAL UNRESTRICTED FUNDS CARRIED FORWARD		178,443	159,408

Statement of Assets and Liabilities
for the year ending 31 December 2022

	Notes	2022	2021
		£	£
Monetary Assets			
Bank Current Accounts		106,007	59,560
Bank Deposits		72,436	99,848
		<u>178,443</u>	<u>159,408</u>
Balances Brought Forward		159,408	189,883
Net Receipts/(Payments) for the year		19,035	(30,475)
Balances Carried Forward		<u>178,443</u>	<u>159,408</u>

We approve these accounts on behalf of the
Trustees

Signed Joan Appleyard
Lady Appleyard

Signed J R Steel
Mr Steel

Dated 13 July 2023

Hampshire and the Islands Historic Churches Trust
Notes to the accounts
for the year ended 31 December 2022

Accounting Policies

1. Basis of preparing the financial statements

The financial statements have been prepared under the receipts and payments basis in accordance with the Charities (Accounts and Reports) Regulations 2008.

The accounts also comply with the Charity's governing documents.

2. CIO Information

Hampshire and the Islands Historic Churches Trust was registered as a charitable incorporated organization on 28 December 2018 and is governed by a Constitution dated 28 December 2018 and registered with the Charity Commission under charity number 1181370. The Charity's principal office address is the Pastoral Centre, St Peter's Church, 29 Jewry Street, Winchester Hampshire SO23 8RY.

3. Grants to Churches

	2022	2021
	£	£
Upper Froyle Assumption	7,500.00	
North Stoneham St Nicholas Bennett award	500.00	
Kimpton St Peter & St Paul	10,000.00	
Ringwood St Peter	5,000.00	
St Helens St Helens	9,000.00	
Southsea St Luke	5,500.00	
Blackmoor St Mary Hay award	50.00	
Warblington St Thomas	3,000.00	
Ringwood and Fordingbridge RC		500.00
Bramdean St Simon and St Jude Bennett award		500.00
Damerham St George		2,000.00
Longstock St Mary		2,000.00
Winchester Hyde St Bartholomew		2,000.00
Shalden St Peter		2,450.00
Amport St Mary		3,000.00
Bisterne St Paul		3,000.00
Hartley Wespall St Mary		3,000.00
Cheriton St Michael		4,000.00
Monxton St Mary		4,000.00
Shedfield St John		4,500.00
Appleshaw St Peter		5,000.00
Bassett St Michael		6,000.00
Gosport Waterfront Baptist		10,000.00
North Stoneham St Nicholas		10,000.00
Shalfleet St Michael		10,000.00
Sway St Luke Hay award		50.00
Total	<u>40,550</u>	<u>72,000</u>

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

England & Wales - Charity number 1181370

Accounts

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST
Charity Commission reference number 1181370

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021



ROTHMANS
chartered accountants

ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

1. TRUSTEES
Lady Joan Appleyard
Mrs Caroline Edwards
The Venerable Adrian Harbidge
Rev Canon Dr Howard Mellor
Mr Roy Perry
Rev Canon Dr Roland Riem
Mr John Steel
Rev Canon Paul Townsend
2. CHARITY NUMBER
1181370
3. PRINCIPAL ADDRESS
The Pastoral Centre
St Peter's Church
29 Jewry Street
Winchester SO23 8RY
4. INDEPENDENT EXAMINERS
Rothman LLP
Chartered Accountants
Chilworth Point, 1 Chilworth Road
Southampton SO16 7JQ
5. PRINCIPAL BANKERS
National Westminster Bank
105 High Street
Winchester SO23 9AW
6. SOLICITORS
Blake Morgan
New Kings Court, Tollgate,
Chandlers Ford
Eastleigh SO53 3LG

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST
TRUSTEES' ANNUAL REPORT
Year ended 31 December 2021

The Trustees are pleased to present their annual report and the financial statements for the year ended 31 December 2021 which have been approved by the Board of Trustees. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the charity's constitution, the Charities Act 1993 and the Statement of Recommended Practice: Accounting and Reporting by Charities published in 2005

Structure, Governance and Management

Hampshire and the Islands Historic Churches Trust is a Charitable Incorporated Organisation governed by a Constitution dated 28 December 2018 and is a registered Charity with the Charity Commission (registered number 1181370).

A Trustee is appointed to the Board of Trustees by an election held by serving members of the Board. During the period under review no new trustees were appointed. Individuals are invited to stand for election as Trustees following consultation by the Chairman with serving members of the Board.

The Trustees have delegated to Committees the task of reviewing grant applications and developing a marketing strategy. Trustees serve on these Committees. The work of the Trust is assisted by about 25 part time volunteers.

Trustees' powers

The Trustees are empowered to invest the funds of Hampshire and the Islands Historic Churches Trust as they consider appropriate.

Trustee induction and training

Trustees are provided with the Charity prospectus and are strongly encouraged to attend the Annual General Meeting and keep up to date with changes in legislation. In general, the induction and training of Trustees is done informally

Risk management and internal control

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operation of Hampshire and the Islands Historic Churches Trust.

The Trustees have identified that the main risk to which the Charity is exposed is the risk that a large proportion of the income is donations received. The amount of donations received is monitored continuously to ensure the reserves held by the Charity are sufficient to continue their principal activity.

The Trustees have been advised that no further donations will be available from Hampshire County Council which will have a significant impact on the ability of the Trust to make grants to churches in future.

Related parties

The Trustees are aware of their responsibilities to record transactions to related parties in the financial statements and monitor all connections with the Trustees and other connected parties of the Charity.

Objectives and activities

The principal activities of the Charity are to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of historic church buildings in Hampshire, the Isle of Wight and the Channel Islands.

To fulfil these objectives of the Charity, funds are raised principally through the annual Ride and Stride event, through membership subscriptions and donations. The Trust also manages a grant from Hampshire County Council which the Trustees administer on their behalf.

Public benefit

In reviewing the Charity's aims, objectives and planning future activities, the Trustees have taken into account the Charity Commission's general guidance on public benefit. The Trustees ensure that the activities undertaken are always in line with the charitable objectives and aims of the Charity.

The objective of the Charity is to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of historic church buildings of Hampshire, the Isle of Wight and the Channel Islands and of monuments etc in such churches and of the churchyards belonging to such churches for public benefit.

Achievements and performance

In the opinion of the Trustees, the Charity has achieved its objects for the period. Grants were given to 18 churches within the area which amounted to total grants of £72,000 (2020 £80,960)

Financial review

The Statement of Financial Activities for the period shows net outgoing resources of £30,475 which leaves a balance of £159,408 unrestricted funds carried forward. In the opinion of the Trustees, the Charity's resulting assets and incoming resources are sufficient to fulfil the obligations of the Charity.

At the year end the Charity had offered to make grants to churches amounting to £81,500 subject to agreed works being completed. It is anticipated that those grants would be paid during the following two years.

Reserves policy

Hampshire and the Islands Historic Churches Trust maintains a level of reserves sufficient to enable current and future grants to appropriate churches and to cover the operational needs of the Charity.

Plans for future periods

As described above, the Trustees are continuing to concentrate on attracting donations to the Charity. Methods employed include the promotion of the Charity through merchandising and events throughout the period.

Charitable contributions

The Charity made charitable donations of £72,000 (2020 £80,960) during the period. These donations were made to churches in the area of benefit of the charity.

Disclosure of information to independent examiners

The Trustees who held office at the date of approval of this Trustees' Annual Report confirm that, as far as they are each aware, there is no relevant information of which the Charity's independent examiners are unaware: and each Trustee has taken all steps that he ought to have taken as a Trustee to make himself aware of any relevant information and establish that the Charity's independent examiners are aware of that information.

Statement of Trustees' responsibilities in respect of the Trustees' annual report and financial statements

Under Charity law, the Trustees are responsible for preparing the Trustees' Annual Report and the financial statements for each financial period which show a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the Trustees

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- State whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements
- State whether the financial statements comply with the Constitution of the Charity, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The Trustees are required to act in accordance with the Constitution of the Charity within the framework of Trust law. They are responsible for keeping proper accounting records sufficient to disclose at any time with reasonable accuracy the financial position of the Charity at that time and to enable the Trustees to ensure that, where any statements of accounts are prepared by them under

section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision.

They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities

By order of the Board on this day

(SIGNED)

Lady Appleyard

(SIGNED)

John Steel

Dated 6 JULY

2022

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST**

I report to the Trustees on my examination of the accounts of Hampshire and the Islands Historic Churches Trust (the Trust) for the year ended 31 December 2021 which are set out on pages 8-11.

Respective responsibilities of trustees and examiner

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

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act or
- (2) The accounts do not accord with those records.

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.

(SIGNED)

Lisa Wilson FCA
For and on behalf of Rothmans LLP
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Date 2 AUGUST 2022

Receipts and payments account
for the year ended 31 December 2021

	Notes	2021 £	2020 £
Receipts			
Income Receipts			
Ride & Stride		54,422	70,467
Grants and Donations		1,520	1,523
Covenants and Subscriptions		4,260	3,780
Events		-	-
Merchandising		524	1,116
Miscellaneous		-	-
Bank interest		1,164	1,752
Tax repayment		7,828	9,409
		<u>69,718</u>	<u>88,047</u>
Other Receipts			
		-	-
Total Receipts			
		<u>69,718</u>	<u>88,047</u>
Payments			
Distribution to Churches			
Ride & Stride sponsorship share (50%)		26,219	32,957
Grants	3	72,000	80,960
		<u>98,219</u>	<u>113,917</u>
Administrative Costs			
Printing & postage		318	1,047
Accountancy fee		360	360
Stationery and postage		-	390
Ride & Stride expenses		315	647
Miscellaneous		651	325
Insurance		330	302
		<u>1,974</u>	<u>3,121</u>
Total Payments			
		<u>100,193</u>	<u>117,038</u>
Net Receipts/(Payments) for the year			
		<u>(30,475)</u>	<u>(28,991)</u>
RECONCILIATION OF FUNDS			
Total unrestricted funds brought forward		189,883	218,874
TOTAL UNRESTRICTED FUNDS CARRIED FORWARD		159,408	189,883

Statement of Assets and Liabilities

for the year ending 31 December 2021

	Notes	2021	2020
		£	£
Monetary Assets			
Bank Current Accounts		59,560	56,016
Bank Deposits		99,848	133,867
		<u>159,408</u>	<u>189,883</u>
Balances Brought Forward		189,883	218,874
Net Receipts/(Payments) for the year		(30,475)	(28,991)
Balances Carried Forward		<u>159,408</u>	<u>189,883</u>

We approve these accounts on behalf of the Trustees

(SIGNED)

Lady Appleyard

(SIGNED)

John Steel

Dated 6 JULY 2022

Notes to the accounts for the year ending 31 December 2021

Accounting Policies

1. Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102 have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Standards.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities – Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts also comply with the Charity's governing documents.

2. CIO Information

Hampshire and the Islands Historic Churches Trust was registered as a charitable incorporated organization on 28 December 2018 and is governed by a constitution dated 28 December 2018 and registered with the Charity Commission under charity number 1181370. The Charity's principal office address is the Pastoral Centre, St Peter's Church, 29 Jewry Street, Winchester SO23 8RY. Hampshire and the Islands Historic Churches Trust meets the definition of a public benefit entity under FRS 102.

3 Grants to Churches

	2021 £	2020 £
North Stoneham St Nicholas	10,000	
Shalfleet St Michael	10,000	
Gosport Waterfront Baptist	10,000	
Basset St Michael	6,000	
Appleshaw St Peter	5,000	
Shedfield St John	4,500	
Monxton St Mary	4,000	
Cheriton St Michael	4,000	
Hartley Wespall St Mary	3,000	
Bisterne St Paul	3,000	
Amport St Mary	3,000	
Shalden St Peter	2,450	
Longstock St Mary	2,000	
Damerham St George	2,000	
Winchester Hyde St Bartholomew	2,000	
Bramdean St Simon and St Jude Bennett award	500	7,000
Ringwood and Fordingbridge RC	500	
Sway St Luke Hay award	50	
Blackmoor St Matthew		12,500
Cowes St Mary		12,000
Winchester St Paul		10,000
Brighstone St Mary		9,000
Colden Common Holy Trinity		6,000
Whitwell St Mary		5,000
Empshott Holy Rood		5,000
Sherborne St John St Andrew		5,000
Gosport Holy Trinity		4,500
Nately Scures St Swithun		2,500
Northington St John		1,960
Littleton St Catherine		500
Total	<u>72,000</u>	<u>80,960</u>

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

England & Wales - Charity number 1181370

Accounts

Charity Commission Reference Number: 1181370

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

- | | |
|----------------------|---|
| 1. TRUSTEES | Lady Joan Appleyard
Mrs Caroline Edwards
Venerable Adrian Harbidge
Rev Canon Dr Howard Mellor
Mr Roy Perry
Rev Canon Roland Riem
Mr John Steel
Rev Canon Paul Townsend |
| 2. CHARITY NUMBER | 1181370 |
| 3. PRINCIPAL ADDRESS | The Pastoral Centre
29, Jewry Street
Winchester SO23 8RY |
| 4. ACCOUNTANT | Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton Hampshire |

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

TRUSTEES' ANNUAL REPORT

Year ended 31 December 2020

The Trustees are pleased to report their annual report and the audited financial statements for the year ended 31 December 2020

Structure Governance and Management

Hampshire and the Islands Historic Churches Trust is a Charitable Incorporated Organisation governed by a Constitution dated 28 December 2018 and is a registered charity with the Charity Commission (registered number 1181370)

A Trustee is appointed to the Board of Trustees by an election held by serving members of the Board. During the period under review the following persons were appointed as Trustees:-

Lady Joan Appleyard, Mrs Caroline Edwards, Venerable Adrian Harbidge, Rev. Canon Dr Howard Mellor, Mr Roy Perry, Rev. Canon Roland Riem, Mr John Steel, Rev. Canon Paul Townsend.

Trustees' powers

The Trustees are empowered to invest the funds of Hampshire and the Islands Historic Churches Trust as they consider appropriate.

Trustee induction and training

Trustees are provided with the Charity prospectus and are strongly encouraged to attend the Annual General Meeting and keep up to date with changes in legislation. In general, the induction and training of Trustees is done informally.

Risk management and internal control

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operation of Hampshire and the Islands Historic Churches Trust.

The Trustees have identified that the main risk to which the Charity is exposed is the risk that a large proportion of income is donations received. The amount of donations received is continuously monitored to ensure the reserves held by the Charity are sufficient to continue their principal activity.

Related parties

The Trustees are aware of their responsibilities to record transactions with related parties in the financial statements and monitor all connections with Trustees and other connected parties of the Charity.

Objectives and activities

The principal activities of the Charity are to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of historic church buildings in Hampshire, the Isle of Wight and the Channel Islands.

To fulfil these objectives of the Charity, the Charity funds are raised principally through the annual Ride and Stride event, through Membership subscriptions and donations. The Trust also manage a grant from Hampshire County Council, which the Trust administers on their behalf.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

TRUSTEES' ANNUAL REPORT continued

Year ended 31 December 2020

Public benefit

In reviewing the Charity's aims, objectives and planning future activities, the Trustees have taken into account the Charity Commission's general guidance on public benefit. The Trustees ensure that the activities undertaken are always in line with the charitable objects and aims of the Charity. The objective of the Charity is to raise funds and give grants towards the preservation, repair, maintenance, improvement, upkeep, beautification and reconstruction of the historic churches of Hampshire, the Isle of Wight and the Channel Islands and of monuments etc in such churches and of the churchyards belonging to such churches for public benefit.

Achievements and performance

In the opinion of the Trustees, the Charity has achieved its objectives for the period. Grants were given to 13 churches within the area which amounted to total grants of £80,960.

Financial review

The Statement of Financial Activities for the period shows net incoming resources of (£28,991) which represents the total unrestricted funds carried forward.

In the opinion of the Trustees, the Charity's resulting assets and incoming resources are sufficient to fulfil the obligations of the Charity.

Reserves policy

Hampshire and the Islands Historic Churches Trust maintain a level of reserves sufficient to enable current and future grants to appropriate churches and to cover the operational needs of the Charity.

Plans for future periods

As described above, the Trustees are continuing to concentrate on attracting donations to the Charity. Methods employed include the promotion of the Charity through merchandising and events throughout the period.

Charitable contributions

The Charity made charitable donations of £80,960 during the period. These donations were made to churches in the area of benefit of the Charity.

Disclosure of information to the independent examiners

The Trustees who held office at the date of approval of this Trustees' Annual Report confirm that, as far as they are each aware, there is no relevant information of which the Charity's independent examiners are unaware; and each Trustee has taken all steps that he ought to have taken as a Trustee to make himself aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

TRUSTEES' ANNUAL REPORT continued

Year ended 31 December 2020

Statement of Trustees' responsibilities in respect of the Trustees' annual report and financial statements

Under charity law, the Trustees are responsible for preparing the Trustees' Annual Report and the financial statements for each financial period which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the Constitution of the Charity, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the Constitution of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

By order of the Board of Trustees on this day 22 June 2021

(SIGNED)

Lady Appleyard

(SIGNED)

Mr. Steel

1 July 2021

Dated

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE
HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

I report on the accounts of the Trust for the period ended 31 December 2020, which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

As the trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Your attention is to be drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

(SIGNED)
..... (Signature independent examiner)

Name: Ms L Wilson FCA

Relevant professional qualification or body: Chartered Accountant

Address: Rothmans LLP, Chilworth Point, 1 Chilworth Road, Southampton, Hants, SO16 7JQ

Date: 20 September 2021

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD ENDED 31 December 2020

	Notes	Year end 2020 £	Year end 2019 £
Income Receipts			
Income from Ride & Stride		70,467	59,612
Grants and Donations		1,523	222,257
Covenants and Subscriptions		3,780	1,413
Events		-	2,248
Merchandising		1,116	401
Miscellaneous		-	50
Bank Interest		1,752	1,341
Tax Repayment		9,409	10,397
		<hr/>	<hr/>
Other Receipts			88,047
Loan Repayment		-	-
		<hr/>	<hr/>
Total Receipts			88,047
			=====
Distribution to Churches			
Share of Ride & Stride Income (50%)		32,957	27,212
Grants	1	80,960	46,050
		<hr/>	<hr/>
			113,917
			73,262
Administrative Costs			
Printing and Postage		1,047	460
Accountancy Fee		360	360
Events		-	2,188
Ride & Stride Expenses		647	1,823
Miscellaneous		375	455
Stationery and Postage		390	-
Insurance		302	297
		<hr/>	<hr/>
			3,121
			5,583
		<hr/>	<hr/>
Total Payments			117,038
			=====
NET RECEIPTS/(PAYMENTS) FOR THE YEAR			(£28,991)
			=====
RECONCILIATION OF FUNDS			
Total funds brought forward		218,874	-
TOTAL FUNDS CARRIED FORWARD		189,883	218,874

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

STATEMENT OF ASSETS AND LIABILITIES

FOR THE PERIOD ENDED 31 December 2020

	Notes	Year end 2020 £	Year end 2019 £
Monetary Assets			
Bank Current Accounts		56,016	91,453
Bank Deposits		133,867	127,421
		—————	—————
		189,883	218,874
		=====	=====
Bank Balances Brought Forward		218,874	-
Net Receipts/(Payments) for the Year		(28,991)	218,874
		—————	—————
Balances Carried Forward		189,883	218,874
		=====	=====

We approve these accounts on behalf of the Trustees

(SIGNED)
.....
Lady Appleyard

(SIGNED)
.....
Mr. Steel

1 July 2021

.....
Dated

HAMPSHIRE AND THE ISLANDS HISTORIC CHURCHES TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Accounting Policies

1. Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts also comply with the Charity's governing documents.

2. Grants to Churches

	Grants to Churches Year end 2020 £	Period End 2019 £
Havant St Faith		1,000.00
Whitchurch with Tufton		3,000.00
Litchfield St James		8,000.00
Laverstoke St Mary		8,000.00
Sherfield on Loddon St Leonard		500.00
Wickham St Nicholas		3,000.00
Petersfield URC		5,000.00
East Wellow St Margaret		2,500.00
East Worldham St Mary		500.00
Cliddesden St Leonard		6,000.00
Stratfield Saye St Mary		2,000.00
Leckford St Nicholas		2,500.00
Farringdon All Saints		2,500.00
Ampfield St Mark		500.00
Weston Holy Trinity		50.00
Ventnor St Catherine's		1,000.00
Bramdean St Simon	7,000.00	
Nately Scures St Swithun	2,500.00	
Northington St John	1,960.00	
Gosport Holy Trinity	4,500.00	
Whitwell St Mary	5,000.00	
Empshott Holy Rood	5,000.00	
Sherborne St John St Andrew	5,000.00	
Winchester St Paul	10,000.00	
Cowes St Mary	12,000.00	
Blackmoor St Matthew	12,500.00	
Colden Common Holy Trinity	6,000.00	
Littleton St Catherine	500.00	
Brightstone St Mary	9,000.00	
Total	80,960.00	46,050.00