

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<br>Mrs Caroline Edwards<br>Venerable Adrian Harbidge<br>Rev Canon Dr Howard Mellor<br>Mr Roy Perry<br>Rev Canon Roland Riem<br>Mr John Steel<br>Rev Canon Paul Townsend |
| 2. CHARITY NUMBER    | 1181370   |
| 3. PRINCIPAL ADDRESS | The Pastoral Centre<br>29, Jewry Street<br>Winchester SO23 8RY  |
| 4. ACCOUNTANT        | Rothmans LLP<br>Chartered Accountants<br>Chilworth Point<br>1 Chilworth Road<br>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 Acthave 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 £
<b>Income Receipts</b>			
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
<b>Other Receipts</b>		88,047	297,719
Loan Repayment		-	-
<b>Total Receipts</b>		<b>88,047</b>	<b>297,719</b>
		=====	=====
<b>Distribution to Churches</b>			
Share of Ride & Stride Income (50%)		32,957	27,212
Grants	<b>1</b>	80,960	46,050
		113,917	73,262
<b>Administrative Costs</b>			
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
		3,121	5,583
<b>Total Payments</b>		<b>117,038</b>	<b>78,845</b>
		=====	=====
<b>NET RECEIPTS/(PAYMENTS) FOR THE YEAR</b>		<b>(£28,991)</b>	<b>£218,874</b>
		=====	=====
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		218,874	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>189,883</b>	<b>218,874</b>

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 £
<b>Monetary Assets</b>			
Bank Current Accounts		56,016	91,453
Bank Deposits		133,867	127,421
		<hr/>	<hr/>
		189,883	218,874
		=====	=====
Bank Balances Brought Forward		218,874	-
Net Receipts/(Payments) for the Year		(28,991)	218,874
		<hr/>	<hr/>
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	
<b>Total</b>	<b>80,960.00</b>	<b>46,050.00</b>