

# FAREHAM AND DISTRICT MODEL RAILWAY CLUB CIO

England & Wales · Charity number 1188533

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-03-13

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

## Contact

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**Address** 7 Glenda Close  
Warsash  
Southampton  
SO31 9HQ

**Phone** 01489584893

**Email** [secretary@fareham-mrc.org.uk](mailto:secretary@fareham-mrc.org.uk)

**Website** [fareham-mrc.org.uk](http://fareham-mrc.org.uk)

## Activities

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**Objects:** TO ADVANCE AND PROMOTE PUBLIC EDUCATION AND FOSTER A GENERAL INTEREST IN MODEL RAILWAYS; THE HISTORY, HERITAGE AND DEVELOPMENT OF RAILWAYS AND THE HOBBY OF RAILWAY MODELLING. TO ENCOURAGE AND DEVELOP A HIGH STANDARD OF MODELLING BY MEMBERS INCLUDING ANCILLARY SKILLS INVOLVED IN CREATING MODEL RAILWAYS.

**Activities:** We are a Model Railway Club, we undertake a variety of activities to enable our members to get the most from their hobby and to introduce the general public to the hobby. We have exclusive use of and operate from Clubrooms in Portchester which are leased from Fareham Borough Council.

## Classification

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- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,716	£17,616	-	-
2024-03-31	£23,601	£24,989	-	-
2023-03-31	£28,042	£25,958	-	-
2022-03-31	£10,077	£5,043	-	-
2021-03-31	£18,961	£8,238	-	-

## Trustees

Name	Role	Appointed
<b>Simon Roger Key</b>	Chair	2023-06-01
Alister Linford		2022-06-09
Anthony Graeme Witts		2021-07-29
LYNDON FORD		2021-07-29
Roger John Dennis Key		2022-06-09

**FAREHAM AND DISTRICT MODEL RAILWAY CLUB CIO**

England & Wales - Charity number 1188533

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# Accounts

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**Fareham and District Model Railway Club CIO**

**Registered Charity Number 1188533**

**Financial Statements for the year ending 31 March 2025**

**Chair of Trustees**

Mr Simon Key

**Treasurer**

Mr Colin Skinner

**Independent Examiner**

Mr Peter Nicholls  
PN Independent Examinations

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## **Introduction to the Financial Statements for Fareham & District Model Railway Club CIO for the year ended 31 March 2025.**

### **Financial Review**

The year ended 31 March 2025 saw an increase in the Club's funds of £10,100 due largely to the successful exhibition held in October 2024 and the claiming of Gift Aid on membership donations.

Although on the face of it this is a good result, the club must continue to be vigilant in the conduct of its finances. The good exhibition result in 2024 only mitigates the poor exhibition result seen in October 2022. The club faces challenges in maintaining the Harbour View premises and there will be costs to be faced in the current financial year.

In the past it has been difficult to compare the club's finances from one year to the next due to the timing of income and expenditure relating to the annual exhibition. Amounts for income and expenditure were seen in previous financial years which related to the forthcoming year's exhibitions and thus gave a misleading picture.

In the year to 31 March 2025 both income and expenditure items have been seen which relate to the October 2025 exhibition. These amounts have been treated as accruals and are not shown in the income and expenditure totals for the year. They appear in the Balance sheet as accounts payable and account receivable as at 31 March 2025 and will be transferred to income and expenditure in April 2025.

On the 1 April 2024 Fund Accounting software was introduced which enables better tracking and monitoring of the Clubs finances.

This enabled the creation of funds in which the club's cash resources are allocated.

The Club now operates the following unrestricted and designated funds:

General Fund – for day to day expenditure.

Key Deposit Fund- to account for the key deposits received from members.

Rent Provision Fund - the accumulated rent due to Fareham Borough Council.

Exhibition Fund – for income and expenditure relating to the annual exhibition.

Layout Fund – for monitoring expenditure on club layouts.

Reserve fund – kept in reserve to pay for major repairs.

Transfers can be made between funds as required to ensure monies are available when and where needed.

More information on the Club's funds and their movements are detailed in the Fund Movement Summary on page 5.

Colin Skinner  
Treasurer

**Independent Examiner's Report to the Trustees of Fareham & District Model  
Railway Club CIO  
Registered Charity Number 1188533**

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out in pages 1 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

Examine the accounts under section 145 of the 2011 Act;

To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and

To state 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 charity 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 trustee for 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 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 that accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



P A Nicholls MBE MAAT  
5 Nursery Road  
Havant  
Hants PO9 3BG

14 May 2025

## **Notes to the Accounts**

Charity accounts must be prepared in accordance with Charity law. The Charities Act 2011 required accounts to be prepared in line with the current Statement of Recommended Practice (SORP).

The Model Railway Club is a registered charity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011. They are prepared under the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities.

The financial statements have been prepared under the historical cost convention except for investment assets which are shown at market value. The financial statements include all transactions, assets and liabilities for which the trustees are responsible in law.

### **Fund Accounting**

**Endowment Funds.** The Charity does not have any endowment funds.

**Restricted Funds.** The Charity does not have any restricted funds.

**Unrestricted Funds.** These comprise the general fund used for the day to day running of the charity.

**Designated Funds.** These are funds set aside by the Charity for particular projects for administration purposes only. See the fund movement summary for more information on these funds.

The accounts are prepared on an accruals basis to enable the income and expenditure incurred in relation to the annual exhibition to be shown within the same financial year as the respective exhibition.

### **Statement of Financial Activity (SOFA).**

Where headings are shown in the SOFA these correspond to the analysis of income and expenditure (pages 7 & 8) where a breakdown of the SOFA headings can be found.

### **Balance Sheet**

The alignment of asset cash and liability balances shown in the balance sheet can be found in the Statement of Assets and Liabilities showing funding alignment on page 9 &10.

**Fareham & District Model Railway Club CIO**  
**Statement of Financial Activities**  
**For the period from 01 April 2024 to 31 March 2025**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b><i>Income and endowments from:</i></b>						
Donations and legacies	4,266.25	—	—	—	4,266.25	4,278.00
Income from charitable activities	3,620.78	19,453.06	—	—	23,073.84	19,035.39
Investments	375.99	—	—	—	375.99	288.00
<b>Total income</b>	<b>8,263.02</b>	<b>19,453.06</b>	<b>—</b>	<b>—</b>	<b>27,716.08</b>	<b>23,601.39</b>
<b><i>Expenditure on:</i></b>						
Expenditure on charitable activities	4,275.51	13,340.48	—	—	17,615.99	24,989.90
<b>Total expenditure</b>	<b>4,275.51</b>	<b>13,340.48</b>	<b>—</b>	<b>—</b>	<b>17,615.99</b>	<b>24,989.90</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>3,987.51</b>	<b>6,112.58</b>	<b>—</b>	<b>—</b>	<b>10,100.09</b>	<b>(1,388.51)</b>
<b><i>Transfers</i></b>						
Gross transfers between funds - in	—	7,000.00	—	—	7,000.00	—
Gross transfers between funds - out	—	(7,000.00)	—	—	(7,000.00)	—
<b><i>Other recognised gains / losses</i></b>						
<b>Net movement in funds</b>	<b>3,987.51</b>	<b>6,112.58</b>	<b>—</b>	<b>—</b>	<b>10,100.09</b>	<b>(1,388.51)</b>
<b><i>Reconciliation of funds</i></b>						
<b>Total funds brought forward</b>	<b>2,924.44</b>	<b>31,244.98</b>	<b>—</b>	<b>—</b>	<b>34,169.42</b>	<b>35,557.93</b>
<b>Total funds carried forward</b>	<b>6,911.95</b>	<b>37,357.56</b>	<b>—</b>	<b>—</b>	<b>44,269.51</b>	<b>34,169.42</b>

Fareham & District Model Railway Club CIO

Fund movement summary  
01 April 2024 to 31 March 2025

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances carried forward
<b>General</b>							
Unrestricted	2,924.44	8,263.02	4,275.51	—	—	—	6,911.95
<b>Sub-totals</b>	<b>2,924.44</b>	<b>8,263.02</b>	<b>4,275.51</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>6,911.95</b>
<b>Keydep</b>							
Designated	290.00	10.00	(10.00)	—	—	—	310.00
<b>Sub-totals</b>	<b>290.00</b>	<b>10.00</b>	<b>(10.00)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>310.00</b>
<b>Rentprov</b>							
Designated	8,064.00	—	(504.00)	—	—	—	8,568.00
<b>Sub-totals</b>	<b>8,064.00</b>	<b>—</b>	<b>(504.00)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,568.00</b>
<b>Exhib</b>							
Designated	13,028.53	19,443.06	12,339.67	(7,000.00)	—	—	13,131.92
<b>Sub-totals</b>	<b>13,028.53</b>	<b>19,443.06</b>	<b>12,339.67</b>	<b>(7,000.00)</b>	<b>—</b>	<b>—</b>	<b>13,131.92</b>
<b>Layout</b>							
Designated	2,000.00	—	1,514.81	2,000.00	—	—	2,485.19
<b>Sub-totals</b>	<b>2,000.00</b>	<b>—</b>	<b>1,514.81</b>	<b>2,000.00</b>	<b>—</b>	<b>—</b>	<b>2,485.19</b>
<b>Reserve</b>							
Designated	7,862.45	—	—	5,000.00	—	—	12,862.45
<b>Sub-totals</b>	<b>7,862.45</b>	<b>—</b>	<b>—</b>	<b>5,000.00</b>	<b>—</b>	<b>—</b>	<b>12,862.45</b>
<b>Totals</b>	<b>34,169.42</b>	<b>27,716.08</b>	<b>17,615.99</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>44,269.51</b>

Fareham & District Model Railway Club CIO

Balance Sheet as at 31 March 2025

	As at 31/03/2025	As at 31/03/2024
<b>Current assets</b>		
6501: Lloyds Current Account	6,118.35	2,354.94
6502: Lloyds Deposit Account	35,066.47	31,186.48
6510: Petty Cash	94.09	111.69
6600: Wagon Stock OO gauge A Flowers	862.24	—
6601: Wagon Stock OO Gauge Crampton	34.50	—
Z05: Accounts Receivable	3,528.56	516.31
<b>Total Current assets</b>	<b>45,704.21</b>	<b>34,169.42</b>
<b>Liabilities</b>		
Z04: Accounts Payable	1,434.70	—
<b>Total Liabilities</b>	<b>1,434.70</b>	<b>—</b>
<b>Net Asset surplus (deficit)</b>	<b>44,269.51</b>	<b>34,169.42</b>
<b>Reserves</b>		
Excess / (deficit) to date	10,100.09	—
Z01: Starting balances	34,169.42	34,169.42
<b>Total Reserves</b>	<b>44,269.51</b>	<b>34,169.42</b>

<b>Represented by Funds</b>		
Unrestricted	6,911.95	2,924.44
Designated	37,357.56	31,244.98
Restricted	—	—
Endowment	—	—
<b>Total</b>	<b>44,269.51</b>	<b>34,169.42</b>

**Analysis of income and expenditure**  
**01 April 2024 to 31 March 2025**

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
<b>Income and endowments</b>						
<i>Donations and legacies</i>						
0101 - Membership Donations	3,983.25	—	—	—	3,983.25	4,078.00
0102 - Associated Group Donations	218.00	—	—	—	218.00	200.00
0103 - Donations Other	65.00	—	—	—	65.00	—
<b>Donations and legacies Totals</b>	<b>4,266.25</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,266.25</b>	<b>4,278.00</b>
<i>Income from charitable activities</i>						
0200 - HMRC Gift Aid Received	1,909.43	—	—	—	1,909.43	—
0303 - Sale of Wagons Stripe	—	1,458.00	—	—	1,458.00	2,059.00
0304 - Sale of club items Stripe	—	28.42	—	—	28.42	—
0305 - Sale of Wagons postage income	—	38.17	—	—	38.17	42.00
0560 - Clothing Receipts	41.00	—	—	—	41.00	167.00
0567 - Exhibition Trader Income	—	3,971.00	—	—	3,971.00	3,500.40
0587 - Exhibition Society Income	—	11.20	—	—	11.20	37.50
0603 - Exhibition Advertiser Income	—	1,101.00	—	—	1,101.00	360.00
0606 - Exhibition Wristband Sponsorship	—	167.77	—	—	167.77	—
0610 - Exhibition Magazine sales	—	—	—	—	—	35.56
0620 - Exhibition Raffle	—	177.50	—	—	177.50	197.00
0630 - Exhibition ticket sales Cash Saturday	—	2,000.00	—	—	2,000.00	2,600.00
0640 - Exhibition ticket sales Cash Sunday	—	1,365.00	—	—	1,365.00	1,894.00
0650 - Ticket sales Stripe	—	9,125.00	—	—	9,125.00	5,563.93
0652 - Open Day Income	248.20	—	—	—	248.20	100.00
0655 - Club Excursion Income	—	—	—	—	—	1,037.00
1001 - Business Rate Relief	1,422.15	—	—	—	1,422.15	1,422.00
1030 - Key Deposits Received	—	10.00	—	—	10.00	20.00
<b>Income from charitable activities Totals</b>	<b>3,620.78</b>	<b>19,453.06</b>	<b>—</b>	<b>—</b>	<b>23,073.84</b>	<b>19,035.39</b>
<i>Investments</i>						
1020 - Bank Interest received	375.99	—	—	—	375.99	288.00
<b>Investments Totals</b>	<b>375.99</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>375.99</b>	<b>288.00</b>
<b>Income and endowments Grand totals</b>	<b>8,263.02</b>	<b>19,453.06</b>	<b>—</b>	<b>—</b>	<b>27,716.08</b>	<b>23,601.39</b>

**Expenditure**

*Expenditure on charitable activities*

1702 - Business Rates	1,422.15	—	—	—	1,422.15	1,422.00
1736 - Exhibition A5 Flyers Printing Costs	—	112.00	—	—	112.00	416.00
1740 - Exhibition Plaque Costs	—	76.96	—	—	76.96	59.12
1780 - Rent Harbour View	504.00	(504.00)	—	—	—	504.00
2702 - Professional Fees	100.00	—	—	—	100.00	—
2710 - Club Excursion costs	—	—	—	—	—	1,386.00
2720 - Open day Expenses	38.32	—	—	—	38.32	—

	Unrestricted	Designated	Restricted	Endowment	This year	Last year
2730 - Refreshment Purchases	9.10	—	—	—	9.10	32.00
2740 - Association Subscriptions	30.00	—	—	—	30.00	20.00
2750 - Electricity	973.64	—	—	—	973.64	1,609.00
2760 - Water	101.49	—	—	—	101.49	86.00
2770 - Waste Water	133.29	—	—	—	133.29	155.00
2780 - Insurance	800.84	—	—	—	800.84	776.00
2790 - Club Sundries	48.47	—	—	—	48.47	233.00
2800 - Repairs and Maintenance	100.80	—	—	—	100.80	—
2810 - Club Clothing Purchases	—	—	—	—	—	165.00
2820 - Wagon Purchases	—	1,198.26	—	—	1,198.26	1,441.00
2830 - Trailer Expenses	—	—	—	—	—	512.00
2840 - New Forliegh Expenses	—	352.69	—	—	352.69	—
2845 - Blot on the landscape	—	—	—	—	—	52.06
2850 - Snow Idea	—	509.27	—	—	509.27	—
2860 - Fairhaven Town Expenses	—	18.57	—	—	18.57	164.57
2870 - Fareport Wharf Expenses	—	137.06	—	—	137.06	71.00
2880 - Chalk Pits	—	136.59	—	—	136.59	—
2890 - Children's Corner 2 expenses	—	14.40	—	—	14.40	137.81
2895 - Middleton Expenses	—	92.32	—	—	92.32	—
2897 - Fareham	—	253.91	—	—	253.91	—
3000 - Key Deposits Returned	10.00	(10.00)	—	—	—	—
3010 - Exhibition Infrastructure Costs	—	587.76	—	—	587.76	454.00
3020 - Layout Exhibitor Expense	—	2,346.76	—	—	2,346.76	2,682.32
3030 - Bus Service Expense	—	200.00	—	—	200.00	200.00
3040 - Parking Donation	—	75.00	—	—	75.00	50.00
3050 - Hire of Tables Exhibition	—	600.00	—	—	600.00	80.00
3060 - Exhibition guide print Costs	—	1,150.00	—	—	1,150.00	995.00
3070 - Exhibition Insurance Costs	—	543.74	—	—	543.74	881.96
3080 - Exhibition Banner Costs	—	7.20	—	—	7.20	—
3090 - Exhibition Venue Hire	—	4,751.00	—	—	4,751.00	4,398.10
3095 - Exhibition Wristbands	—	167.77	—	—	167.77	111.96
3097 - Airtable subscription	—	46.59	—	—	46.59	—
3100 - Advertising - modelling magazines	—	830.00	—	—	830.00	942.00
3110 - Exhibitor Accommodation Costs	—	(667.16)	—	—	(667.16)	4,850.00
3120 - Exhibition postage costs	—	79.75	—	—	79.75	70.86
3130 - Stationery Purchases	—	4.20	—	—	4.20	10.47
3140 - Stripe Costs Exhibition	—	229.84	—	—	229.84	—
3141 - Stripe Costs Open Day	3.41	—	—	—	3.41	—
3145 - Exhibition Raffle Prizes and Postage	—	—	—	—	—	21.67
<b>Expenditure on charitable activities Totals</b>	<b>4,275.51</b>	<b>13,340.48</b>	<b>—</b>	<b>—</b>	<b>17,615.99</b>	<b>24,989.90</b>
<b>Expenditure Grand totals</b>	<b>4,275.51</b>	<b>13,340.48</b>	<b>—</b>	<b>—</b>	<b>17,615.99</b>	<b>24,989.90</b>

**Statement of Assets and Liabilities showing funding alignment  
As at: 31 March 2025**

		Balance	Previous balance
<b>Cash at bank and in hand</b>			
<b>6501: Lloyds Current Account - Asset</b>			
General fund	Unrestricted	3,590.97	2,296.44
Key Deposit Fund	Designated	20.00	—
Exhibition Fund	Designated	3,007.79	58.50
Layout Fund	Designated	(500.41)	—
		<u>6,118.35</u>	<u>2,354.94</u>
<b>6502: Lloyds Deposit Account - Asset</b>			
General fund	Unrestricted	3,521.89	—
Key Deposit Fund	Designated	290.00	290.00
Rent Provision Fund	Designated	8,568.00	8,064.00
Exhibition Fund	Designated	6,838.53	12,970.03
Layout Fund	Designated	2,985.60	2,000.00
Reserve Fund	Designated	12,862.45	7,862.45
		<u>35,066.47</u>	<u>31,186.48</u>
<b>6510: Petty Cash - Asset</b>			
General fund	Unrestricted	94.09	111.69
		<u>94.09</u>	<u>111.69</u>
	<b>Cash at bank and in hand</b>	<u>41,278.91</u>	<u>33,653.11</u>
<b>Debtors</b>			
<b>Z05: Accounts Receivable - Asset</b>			
General fund	Unrestricted	—	516.31
Exhibition Fund	Designated	3,528.56	—
		<u>3,528.56</u>	<u>516.31</u>
	<b>Debtors</b>	<u>3,528.56</u>	<u>516.31</u>
<b>Stocks and work in progress</b>			
<b>6600: Wagon Stock OO gauge A Flowers - Asset</b>			
Exhibition Fund	Designated	862.24	—
		<u>862.24</u>	<u>—</u>
<b>6601: Wagon Stock OO Gauge Crampton - Asset</b>			
Exhibition Fund	Designated	34.50	—
		<u>34.50</u>	<u>—</u>
	<b>Stocks and work in progress</b>	<u>896.74</u>	<u>—</u>

		Balance	Previous balance
<b>Creditors: Amounts falling due in one year</b>			
<b>Z04: Accounts Payable - Liability</b>			
General fund	Unrestricted	295.00	—
Exhibition Fund	Designated	1,139.70	—
		<u>1,434.70</u>	<u>—</u>
<b>Creditors: Amounts falling due in one year</b>		<u>1,434.70</u>	<u>—</u>
<b>Grand Total</b>		<u><u>44,269.51</u></u>	<u><u>34,169.42</u></u>

**Independent Examiner's Report to the Trustees of Fareham & District Model  
Railway Club CIO  
Registered Charity Number 1188533**

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out in pages 1 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

Examine the accounts under section 145 of the 2011 Act;

To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and

To state 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 charity 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 trustee for 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 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 that accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



P A Nicholls MBE MAAT  
5 Nursery Road  
Havant  
Hants PO9 3BG

14 May 2025



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From **1st April 2024**      Period start date To **31st March 2025**      Period end date

**Charity name: Fareham & District Model Railway Club**

**Charity registration number: 1188533**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance and promote public education and encourage a wider interest in model railways, including the history, heritage, and development of railways and the hobby of railway modelling. To support and develop high standards of modelling among members, including the associated skills involved in the creation of model railways. To provide opportunities for the public and local communities to access and enjoy skilled work, including through the presentation of our own work and the work of others at exhibitions.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>During the period covered by this report, the Club continued its exhibition programme. Our annual exhibition, RailEx, was successfully delivered and showcased the work of our own members alongside layouts from clubs across the country. The event was held at a local leisure centre and attracted over 1,500 visitors across the two-day exhibition.</p> <p>Later in the year, we also presented our own layouts to the local communities of Fareham and</p>

		<p>Portchester at a local parish hall. This event continues to build a strong reputation as an opportunity for the Club to display its work within the local community. It also encouraged greater public engagement, resulting in several enquiries and new members joining the Club to learn more about the hobby.</p> <p>In addition, the development of our digital tools, including social media and our website, has significantly improved our reach. Through articles, blog posts, and online resources offering advice and guidance, we have been able to support both our members and the wider public. Our online presence has continued to grow, strengthening the Club's profile within the model railway community.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Fareham & District Model Railway Club has considered the guidance the charities commission has provided when creating activities for the public.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grant-making is not a consideration for our charity.
Policy on social investment including program related investment	Para 1.38	<b>N/A</b>
Contribution made by volunteers	Para 1.38	Volunteers contribute to the charity's aims in a variety of ways. During major events, such as the RailEx exhibition, a core group of members dedicated significant time and effort to advertising, planning, organisation, and delivery. This included the continued development and provision of

		<p>IT support during the event, enabling improved access for a wider public audience.</p> <p>Volunteers have also worked to increase public accessibility by expanding the use of social media and enabling online ticket purchases. This has allowed people who may not otherwise have been aware of, or able to attend, the exhibition to participate. The continued use of advance online ticket sales and card payment facilities has demonstrated a positive impact, and the charity intends to explore further opportunities to enhance accessibility for the public in future years.</p> <p>In addition, volunteers are developing software tools to support both the charity and those exhibiting at our events. These tools assist in managing large volumes of data more securely and efficiently, reducing the risk of errors and improving overall operational effectiveness.</p>
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During the year, the charity continued to develop and expand its annual RailEx exhibition, building on recovery from the challenges experienced in previous years. The increased scale of the event contributed to a further 5% rise in visitor numbers compared with the previous year, equating to around 175 additional attendees. This provided a wider audience with the opportunity to experience model railways, many of whom may not otherwise have had access to such an event. In line with the charity's aims, particular emphasis was placed on attracting a younger audience and encouraging interest in the hobby.</p> <p>Members also benefited from further opportunities to develop and improve the Club's layouts, which are exhibited at events across the country. Looking ahead, plans are</p>

		<p>to create additional layouts in areas with limited representation, particularly in modern and contemporary themes.</p> <p>An increased focus on modern image layouts and digital control systems has helped to attract members from a younger age group than the Club's previous average. In response to this trend, the Management Committee is still actively exploring introducing a junior membership category for those under the age of 18. or perhaps the possibilities of workshops for younger people to get involved in.</p>
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#### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>During the year, the charity further expanded its annual RailEx exhibition, continuing to rebuild following the challenges experienced in previous years. This resulted in an approximately 5% increase in visitor numbers compared with the previous year and generated an improved financial surplus. The additional surplus will be reinvested in the charity to support the creation and development of the layout.</p> <p>The exhibition's growth enabled more visitors to experience model railways and encouraged greater engagement with the hobby, including its recognised benefits for personal well-being. In line with the charity's aims, particular attention was given to attracting a younger audience and encouraging new participation.</p> <p>Members also benefited from further opportunities to enhance and develop the Club's layouts, which are exhibited at events across the country. Discussions are underway to create additional layouts in areas with limited representation, particularly for modern and contemporary themes.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>The Committee is pleased to report that the objective set for the year, to achieve a modest surplus from exhibitions and club open days, was not only met but exceeded when compared with previous years. This outcome was achieved through the cooperation and commitment of members, together with increased engagement within the local</p>

		community and closer working relationships with local businesses.
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>During the year, the charity strengthened its base funds and achieved an increased surplus. This reflects the continued efforts of the Management Committee to stabilise and improve the charity's financial position, and as a result, the charity is now operating from a more confident and sustainable footing.</p> <p>Despite this positive financial position, the charity continues to face challenges in maintaining its membership base. Members who leave the Club are not always easy to replace, which poses an ongoing risk to long-term sustainability. In response, significant focus will be placed in the coming year on increasing membership, improving engagement, and attracting new participants to support the charity's future activities.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We currently continue to hold a surplus due to the fact that the local council has yet to confirm the amount of funds owed in back rent.
Amount of reserves held	Para 1.22	<b>£12,862.45</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of funds come from membership fees and the annual exhibition
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

### Structure, Governance and Management

Description of charity's trusts:		<b>None</b>
Type of governing document (trust deed, royal charter)	Para 1.25	<b>CIO Trust</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO Constitution</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Free Democratic election by the membership for each trustee reaching the end of their term or for newly interested Trustees.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

#### Reference and Administrative details

Charity name	Fareham & District Model Railway Club
Other name the charity uses	N/A
Registered charity number	1188533
Charity's principal address	Harbour View Portchester Hants

#### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Simon Key	Club Secretary		
2	Roger Key	Chair of Trustees		
3	Lyndon Ford	Management		

		Committee Chair	
4	Alister Linford		
5	Bronwyn Kirk		1/4/2025 - 30/6/25
6	Tony Witts		

Corporate trustees – names of the directors at the date the report was approved

<b>Director name</b>	None
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Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	None
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**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

**Other optional information**

## Declarations

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

### Signed on behalf of the charity's trustees

<b>Signature(s)</b>	<i>Simon Key</i>	<i>Lyndon Ford</i>
<b>Full name(s)</b>	Simon Key	Lyndon Ford
<b>Position (eg Secretary, Chair, etc)</b>	Chair of Trustees	Chair of Management Committee
<b>Date</b>	14/01/26	

**FAREHAM AND DISTRICT MODEL RAILWAY CLUB CIO**

England & Wales - Charity number 1188533

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# Accounts

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## Trustees' Annual Report for the period

**From 1st April 2023**  
**Period end date**

**Period start date To 31st March 2024**

**Charity name: Fareham & District Model Railway Club**

**Charity registration number: 1188533**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance and promote public education and foster a general interest in model railways, the history, heritage and development of railways and the hobby of railway modelling. To encourage and develop a high standard of modelling by members, including ancillary skills involved in creating model railways. To provide access to skilled works for local communities to enjoy.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>During the period covered by this report, we have been able to continue our program of exhibitions restarted last year. We ran our annual Exhibition RailEx, showcasing our club and other clubs from across the country. This took place in the local fitness centre, allowing over 1000 visitors for the two day event.</p> <p>Later in the year, we again showcased our own layouts to the local community of Fareham and Portchester in a local parish hall. This was a larger event and more people were encouraged to see our work with several enquiries bringing more people to join the club to learn more.</p> <p>The tools that have been made available to us, such as social media and our website, where we produce articles and blog posts to give helpful advice and tips to our members and the wider public have enabled us to be more widely known among the model railway community.</p>

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Fareham & District Model Railway Club has considered the guidance the charities commission has provided when creating activities for the public.
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**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grant-making is not a consideration for our charity.
Policy on social investment including program related investment	Para 1.38	<b>N/A</b>
Contribution made by volunteers	Para 1.38	Volunteers contribute to the aims of the charity in various ways. During more significant events, such as the RailEx exhibition, a core team of club members dedicated many hours to advertising, creating, organising and running. This included extending this year's IT Support during the event that allowed access to the event for a broader range of the public. For example, volunteers have worked to increase accessibility for the public by using social media and allowing the purchase of tickets online, allowing people who may otherwise not have known or been able to attend to access the event. This included setting up software to allow online ticket purchases ahead of time and card payments. As this has been proven to have an impact, we intend to continue to investigate opportunities to improve this for the public in the future.
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>This year, the charity again increased the size of the annual RailEx Exhibition despite its difficulties in the previous two years. This increased the number of visitors to the event by approximately 10% from last year. This means an additional 300 or so visitors were given the chance to see model railways who otherwise may not have had the opportunity. In line with our aims, this included getting a younger audience to attend the event and encouraging them to take up the hobby.</p> <p>In addition, our members also benefited this year from opportunities to improve the club's layouts, which are taken to exhibitions across the country. There are opportunities in the coming year to create more new layouts where we believe there is a gap in exhibitions for new and modern layouts.</p> <p>The focus on modern image layouts and digital control has enabled us to attract members with a lower age than the previous average for the club. The management committee is also exploring possibilities of junior membership for those under 18.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>This year, the charity again increased the size of the annual RailEx Exhibition despite its difficulties in the previous years. This increased the number of visitors to the event by approximately 03% from last year. It also enabled us to increase the surplus to plough more funds into the charity for layout creation and development. This means more visitors were given the chance to see model railways and increase their confidence in embracing the hobby for personal well being. In line with our aims, this included getting a younger audience to attend the event and encouraging them to take up the hobby.</p> <p>In addition, members also benefited this year from further opportunities to improve the club's layouts, which are taken to exhibitions across the country. There are discussions taking place to create more new layouts where we believe there is a gap in exhibitions for new and modern layouts.</p>
	Para 1.41	<p>We are pleased that the target set by the committee this year to ensure that we made a small surplus on our exhibitions and club open days was not only met, but significantly</p>

Performance of fundraising activities against objectives set		improved on previous years. This was only achieved by the co-operation of members and work in the community to raise profiles and work closely with local businesses.
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We have been able to improve our base funds f and made an increased surplus for the year. Given the challenge that the managing committee to stabilise the funding this year following those previously heavily affected by COVID Restrictions, the charity now finds itself in a more confident position
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We currently continue to hold a surplus due to the fact that the local council has yet to confirm the amount of funds owed in back rent.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		<b>None</b>
Type of governing document (trust deed, royal charter)	Para 1.25	<b>CIO Trust</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO Constitution</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Free Democratic election by the membership for each trustee reaching the end of their term or for newly interested Trustees.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Fareham & District Model Railway Club
Other name the charity uses	N/A
Registered charity number	1188533
Charity's principal address	Harbour View Portchester Hants

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Simon Key	Club Secretary		
2	Roger Key	Chair of Trustees		
3	Lyndon Ford	Management Committee Chair		
4	Alister Linford			
5	Bronwyn Kirk			
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**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	


## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

Lyndon Ford

Full name(s)

Simon Key

Lyndon Ford

Position (eg Secretary,  
Chair, etc)

Chair of Trustees

Chair of Management Committee

Date

14/01/25



## Receipts and payments accounts

For the period from	Period start date	To	Period end date
	1-Apr-23		31-Mar-24

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations and Legacies	4,078	-	-	4,078	3,660
Income from Charitable Activities	19,523	-	-	19,523	24,383
<b>Sub total(Gross income for AR)</b>	<b>23,601</b>	<b>-</b>	<b>-</b>	<b>23,601</b>	<b>28,043</b>

<b>A2 Asset and investment sales, (see table).</b>	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>23,601</b>	<b>-</b>	<b>-</b>	<b>23,601</b>	<b>28,043</b>

<b>A3 Payments</b>					
Expenditure on Charitable Activities	24,989	-	-	24,989	25,959
<b>Sub total</b>	<b>24,989</b>	<b>-</b>	<b>-</b>	<b>24,989</b>	<b>25,959</b>

<b>A4 Asset and investment purchases, (see table)</b>	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FAREHAM AND DISTRICT MODEL RAILWAY CLUB CIO**

England & Wales - Charity number 1188533

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# Accounts

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# Trustees' annual report for the period



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

1	4	2	0	Period end date	3	1	3	2	1
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Charity name Fareham & District MRC CIO

Charity No  
(if any)

1	1	8	8	5	3	3
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Period start date

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance and promote public education and foster a general interest in model railways; the history, heritage and development of railways and the hobby of railway modelling. To encourage and develop a high standard of modelling by members including ancillary skills involved in creating model railways.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Due to Covid-19 activities have been largely restricted to on-line training and research.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Due to Covid-19 restrictions we have been unable to provide the full public benefit that we would wish.

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Due to Covid-19 we were unable to stage the events we had planned.
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Review of the charity's financial position at the end of the period	Para 1.21	The financial position is healthy, despite our main fundraising event not being able to take place.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold reserves to cover an historic rent liability and possible future re-location costs.
Amount of reserves held	Para 1.22	£18,945

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	The principle source of funding was member's subscriptions for this period.

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CIO constitution.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Free democratic election by the membership.
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Charity name	Fareham & District Model Railway Club CIO
Registered charity number	<b>1188533</b>
Charity's principal address	Harbour View, Fareham, PO16 9HN

### Names of the charity trustees who manage the charity



## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

## Funds held as custodian trustees on behalf of others

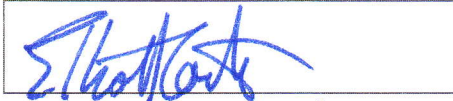
Description of the assets held in this capacity	N/A
---	-----

## Other optional information

### Declarations

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

Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) Elliott Cowton

Position (eg Secretary, Chair, etc) Chair of Trustees

Date 28/01/22

## Balance Sheet

### Income

Membership Fees	£3,660.00
Local Events	£586.01
2023 Exhibition	£985.00
2022 Exhibition	£10,813.03
Travel to other Shows	£133.65
Refreshments	£0.00
Electric refund	£0.00
Water refund	£0.00
Waste water refund	£0.00
Business Rate Relief	£1,497.00
Associate Groups	£195.50
Bank adjustment	£252.58
Interest on capital	£45.26
Miscellaneous	£70.00
Grant from FBC	£0.00
Clothing	£432.70
Sale of Legacy Items	£8,555.66
Modelling materials	£0.00
Sale of Wagons	£66.50
Children's Corner 2	£0.00
Corhampton & Brockbridge	£0.00
Fairhaven	£0.00
Fareport Wharf	£0.00
Forleigh	£0.00
Gosport	£0.00
Middleton Junction	£0.00
Multi-Gauge Test Track	£0.00
Soberton	£375.00
Watt Estate	£0.00
Nictun Borrud	£375.00
Trailer	£0.00
<b>Total</b>	<b>£28,042.89</b>

### Expenditure

Membership refunds	£90.00
Local Events	£1,295.00
2023 Exhibition	£194.00
2022 Exhibition	£15,651.55
RailEx Infrastructure	£262.22
Refreshments	£36.87
Associations	£20.00
Electric	£2,559.98
Water	£45.04
Waste water	£56.36
Business Rate	£1,497.00
Associate Grp Refund	£0.00
Rent	£0.00
Bank adjustment	£0.00
Insurance	£758.18
Club sundries	£30.10
Repairs & maintenance	£2,131.45
Other projects	£0.00
Clothing	£432.97
Donations	£0.00
Modelling materials	£0.00
Sale of Wagons	£31.84
Children's Corner 2	£200.94
Corhampton & Brockbridge	£0.00
Fairhaven	£433.37
Fareport Wharf	£98.29
Forleigh	£0.00
Gosport	£0.00
Middleton Junction	£0.00
Multi-Gauge Test Track	£0.00
Soberton	£0.00
Travel to Other shows	£133.65
Watt Estate	£0.00
Nictun Borrud	£0.00
Trailer	£0.00
<b>Total</b>	<b>£25,958.81</b>

### Surplus over the year

**£2,084.08**

Key deposits £10.00

Key deposits returned £10.00

### Brought Forward

Current Account	£9,490.01
Cash	£131.31
Capital Account	£23,852.84
<b>Total</b>	<b>£33,474.16</b>

### Carried Forward

Current Account	£11,515.60
Cash	£144.54
Capital Account	£23,898.10
<b>Total</b>	<b>£35,558.24</b>

### Less

<i>Predicted liability to Fareham Borough Council in the matter of rent ().</i>	£504.00	
<i>Predicted liabilities to Fareham Borough Council in the matter of rent (2008/).</i>	£7,056.00	£0.00
<i>Total liabilities for key deposits</i>	£290.00	
<i>Provision for SSE liability</i>		
<b>Total liabilities</b>	<b>£7,850.00</b>	
<b>Net Cash</b>	<b>£27,708.24</b>	

**£2,084.08**

£2,084.08

### Club Working (Unallocated) Balance

**£27,708.24**

## Independent Examiner's Report to the Trustees of Fareham & District Model Railway Club CIO

I report on the accounts of the Charity for the year ended 31 March 2023.

*showing a surplus (or the year of 2024)*

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state 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 charity 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 for 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 material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have 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.

Mr Kim Beazley  
Independent Examiner

Signature: *Kim Beazley* Qualification: *BSc (Econ) FCA (Retired)*

Date: *24<sup>th</sup> November 2023*

Address:

*9 Peel Road  
GOSPORT PO12 1JS*

**FAREHAM AND DISTRICT MODEL RAILWAY CLUB CIO**

England & Wales - Charity number 1188533

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# Accounts

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## **Trustees' Annual Report for the period**

**From** 1<sup>st</sup> April 2021  
31<sup>st</sup> March 2022

**Period start date To**  
**Period end date**

**Charity name: Fareham & District Model Railway Club**

**Charity registration number: 1188533**

### **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance and promote public education and foster a general interest in model railways; the history, heritage and development of railways and the hobby of railway modelling. To encourage and develop a high standard of modelling by members including ancillary skills involved in creating model railways.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	During this period, Covid-19 restrictions placed a strain on activities with the public. However, some internal activities took place towards enabling projects within the community to be implemented once restrictions were lifted.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Due to Covid-19 restrictions we have been unable to provide the full public benefit that we would wish.

### **Achievements and Performance**

	SORP reference	
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Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Unfortunately, the restrictions posed by Covid-19 Regulations prevented us from staging our usual events to achieve this
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### **Additional information (optional)**

You may choose to include further statements where relevant about:

Performance of fundraising activities against objectives set	Para 1.41	Fundraising activities were not carried out during this period due to Covid 19 restrictions
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### **Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	The financial position is healthy, despite our main fundraising event not being able to take place.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held as a matter of policy to cover historical rent liability and future re-location costs.
Amount of reserves held	Para 1.22	<b>XXXXXXXXXXXX</b>

### **Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	During this period the principal source of funds was from members subscriptions and a grant from the local Council
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## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document  (trust deed, royal charter)	Para 1.25	<b>CIO Constitution</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Free Democratic election by the membership for each trustee reaching the end of their term or for newly interested Trustees</b>

## Reference and Administrative details

Charity name	Fareham & District Model Railway Club CIO
Registered charity number	1188533
Charity's principal address	Harbour View, Fareham,  P016 9HN

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Elliott Cowton			
2	David Tanner			
3	Tony Witts			
4	Lyndon Ford			

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

	Type of adviser	Name	Address
	<b>Name of chief executive or names of senior staff members (Optional information)</b>		

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

### Other optional information



# Declarations

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

## Signed on behalf of the charity's trustees

	<b>Signature(s)</b>		
	<b>Full name(s)</b>		
	<b>Position (eg Secretary, Chair, etc)</b>		
	<b>Date</b>		

## Balance Sheet 2021-2022

### Income

Membership Fees	£3,966.50
Local Events	£135.00
2021 Exhibition	£0.00
2022 Exhibition	£0.00
Refreshments	£0.00
Electric refund	£0.00
Water refund	£0.00
Waste water refund	£0.00
Business Rate Relief	£1,497.00
Associate Groups	£126.00
Bank adjustment	£0.00
Interest on capital	£2.39
Grant from FBC	£2,667.00
Clothing	£224.80
Sale of Legacy Items	£873.00
Modelling materials	£0.00
Sale of Wagons	£585.50
Children's Corner 2	£0.00
Corhampton & Brockbridge	£0.00
Fairhaven	£0.00
Fareport Wharf	£0.00
Forleigh	£0.00
Gosport	£0.00
Middleton Junction	£0.00
Multi-Gauge Test Track	£0.00
Soberton	£0.00
Squires	£0.00
Watt Estate	£0.00
Nictun Borrud	£0.00
Trailer	£0.00
<b>Total</b>	<b>£10,077.19</b>

### Expenditure

Membership refunds	£0.00
Local Events	£100.00
2021 Exhibition	£0.00
2022 Exhibition	£0.00
RailEx Infrastructure	£0.00
Refreshments	£5.60
Associations	£53.98
Electric	£1,092.00
Water	£17.88
Waste water	£59.71
Business Rate	£1,497.00
Associate Grp Refund	£0.00
Rent	£0.00
Bank adjustment	£0.00
Insurance	£698.80
Club sundries	£0.00
Repairs & maintenance	£50.40
Other projects	£0.00
Clothing	£246.42
Donations	£100.00
Modelling materials	£128.00
Sale of Wagons	£50.70
Children's Corner 2	£64.00
Corhampton & Brockbridge	£32.50
Fairhaven	£712.48
Fareport Wharf	£25.52
Forleigh	£0.00
Gosport	£0.00
Middleton Junction	£0.00
Multi-Gauge Test Track	£98.30
Soberton	£0.00
Watt Estate	£0.00
Nictun Borrud	£0.00
Trailer	£9.48
<b>Total</b>	<b>£5,042.77</b>

### **Surplus over the year**

**£5,034.42**

Key deposits	£20.00	Key deposits returned	£10.00
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### Brought Forward

Current Account	£4,402.43
Cash	£176.86
Capital Account	£23,850.45
<b>Total</b>	<b>£28,429.74</b>

### Carried Forward

Current Account	£9,490.01
Cash	£131.31
Capital Account	£23,852.84
<b>Total</b>	<b>£33,474.16</b>

*Predicted liability to Fareham Borough Council in the matter of rent (2021-2022).* £504.00

*Predicted liabilities to Fareham Borough Council in the matter of rent (2008/2022).* £6,552.00

*Total liabilities for key deposits* £280.00

*Mostly covered by funds in Capital Account* **£23,852.84**

*Funds allocated to club projects* £1,034.82

### **Club Working (Unallocated) Balance**

**£25,103.34**

**FAREHAM AND DISTRICT MODEL RAILWAY CLUB CIO**

England & Wales - Charity number 1188533

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# Accounts

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# Trustees' annual report for the period



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

1	4	2	0	Period end date	3	1	3	2	1
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Charity name Fareham & District MRC CIO

Charity No  
(if any)

1	1	8	8	5	3	3
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Period start date

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance and promote public education and foster a general interest in model railways; the history, heritage and development of railways and the hobby of railway modelling. To encourage and develop a high standard of modelling by members including ancillary skills involved in creating model railways.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Due to Covid-19 activities have been largely restricted to on-line training and research.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Due to Covid-19 restrictions we have been unable to provide the full public benefit that we would wish.

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Due to Covid-19 we were unable to stage the events we had planned.
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Review of the charity's financial position at the end of the period	Para 1.21	The financial position is healthy, despite our main fundraising event not being able to take place.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold reserves to cover an historic rent liability and possible future re-location costs.
Amount of reserves held	Para 1.22	£18,945

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	The principle source of funding was member's subscriptions for this period.

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CIO constitution.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Free democratic election by the membership.
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Charity name	Fareham & District Model Railway Club CIO
Registered charity number	<b>1188533</b>
Charity's principal address	Harbour View, Fareham, PO16 9HN

### Names of the charity trustees who manage the charity



## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

## Funds held as custodian trustees on behalf of others

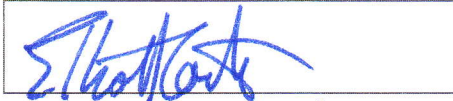
Description of the assets held in this capacity	N/A
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## Other optional information

### Declarations

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

Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) Elliott Cowton

Position (eg Secretary, Chair, etc) Chair of Trustees

Date 28/01/22

## Balance Sheet 2020-2021

### Income

Membership Fees	£3,736.50
Local Events	£0.00
2021 Exhibition	£0.00
2020 Exhibition	£1,552.00
Refreshments	£0.00
Electric refund	£0.00
Water refund	£0.00
Waste water refund	£0.00
Business Rate Relief	£1,497.00
Associate Groups	£0.00
Bank adjustment	£0.00
Interest on capital	£3.52
Grant from FBC	£10,000.00
Clothing	£0.00
Donations	£35.00
Modelling materials	£0.00
Sale of Wagons	£2,097.25
Children's Corner 2	£0.00
Corhampton & Brockbridge	£0.00
Fairhaven	£0.00
Fareport Wharf	£0.00
Forleigh	£0.00
Gosport	£0.00
Middleton Junction	£0.00
Multi-Gauge Test Track	£0.00
Soberton	£0.00
Squires	£0.00
Watt Estate	£0.00
Nictun Borrud	£0.00
Trailer	£40.00
<b>Total</b>	<b>£18,961.27</b>

### Expenditure

Membership refunds	£120.00
Local Events	£0.00
2021 Exhibition	£0.00
2020 Exhibition	£670.12
RailEx Infrastructure	£0.00
Refreshments	£0.00
Associations	£122.20
Electric	£1,349.38
Water	£25.55
Waste water	£18.31
Business Rate	£1,497.00
Associate Grp Refund	£0.00
Rent	£0.00
Bank adjustment	£0.00
Insurance	£696.33
Club sundries	£254.66
Repairs & maintenance	£220.76
Other projects	£0.00
Clothing	£0.00
Donations	£0.00
Modelling materials	£0.00
Sale of Wagons	£2,923.62
Children's Corner 2	£0.00
Corhampton & Brockbridge	£0.00
Fairhaven	£340.00
Fareport Wharf	£0.00
Forleigh	£0.00
Gosport	£0.00
Middleton Junction	£0.00
Multi-Gauge Test Track	£0.00
Soberton	£0.00
Watt Estate	£0.00
Nictun Borrud	£0.00
Trailer	£0.00
<b>Total</b>	<b>£8,237.93</b>

### **Surplus over the year**

**£10,723.34**

Key deposits	£0.00	Key deposits returned	£10.00
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### Brought Forward

Current Account	£11,712.36
Cash	£157.11
Capital Account	£5,846.93
<b>Total</b>	<b>£17,716.40</b>

### Carried Forward

Current Account	£4,402.43
Cash	£176.86
Capital Account	£23,850.45
<b>Total</b>	<b>£28,429.74</b>

*Predicted liability to Fareham Borough Council in the matter of rent (2020-2021).* £504.00

*Predicted liabilities to Fareham Borough Council in the matter of rent (2008/2021).* £6,048.00

*Total liabilities for key deposits* £280.00

*Mostly covered by funds in Capital Account* **£23,850.45**

*Funds allocated to club projects* £2,653.16

### **Club Working (Unallocated) Balance**

**£18,944.58**