

**GREAT COMP**  
**REPORT AND ACCOUNTS**  
**FOR THE**  
**YEAR ENDED 31 OCTOBER 2022**

**GREAT COMP**

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**GREAT COMP (Charity number 1189847)  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**OBJECTIVES AND ACTIVITIES**

**OBJECTIVES OF THE CHARITY**

The Great Comp Charitable Trust (charity no. 286118) was formed by Roderick and Joy Cameron in 1982 to ensure the future of Great Comp Garden. They gave the garden to their new charity "for the purposes of a garden for the education and enjoyment of the public and with a view to furthering the study and science of botany and improving the practice and methods of horticulture". They had developed the garden themselves from a blank canvas, creating a collection of rare and exotic plants, and opened it to visitors. In 2009 Mr Cameron bequeathed the 400 year old house which stands in the garden to the charity.

Great Comp (charity no. 1189847) is the successor of the Great Comp Charitable Trust. The assets and operation of the Trust were transferred to the charity in accordance with an order of the Charity Commission on 30<sup>th</sup> October 2020. The new charity has the same objects as the Trust.

**MAIN ACTIVITIES UNDERTAKEN**

Great Comp Garden is open to the public from 1<sup>st</sup> March to 30<sup>th</sup> November. It is one of Kent's leading gardens. In spring the garden erupts into bloom with swathes of magnolias, azaleas and rhododendrons, under planted with large drifts of hellebores and spring bulbs, while summer brings warmth and extravagance from one of the most comprehensive and exciting collections of salvias in Europe. Ornamental grasses in great variety punctuate the colourful borders and combine beautifully with the myriad colours of late autumn.

Special events are held to encourage more people to come to the garden including the Snowdrop Sensation day, the Spring Fling plant fair, the Great Comp Summer Show, National Garden Scheme open days and open air theatre. The garden is a Partner Garden of the Royal Horticultural Society. Educational programmes are run for pupils of local schools. In the winter art and wreath making workshops are held. The Tearoom serves lunches and teas to visitors.

The Trustees have regard to the guidance on public benefit issued by the Charity Commission, while planning the activities for the year at their Trustee meetings.

Great Comp benefits from Volunteers who assist with gardening and typically devote a half day of time a week.

**ACHIEVEMENTS AND PERFORMANCE**

2022 was the 54<sup>th</sup> year that the garden has been open to the public.

The previous year (2021) saw record visitor footfall due to COVID-19 restrictions, where the public were seeking outside local places to visit, and Great Comp Garden was a safe haven for people during the pandemic. The government lifting of restrictions in Spring 2022 meant that they were able to resume life pre-pandemic, and were no longer restricted to outside activities. As such we were anticipating visitor footfall to reduce, but were pleased that the reduction was just 4%, and we welcomed 23,412 visitors from March – November 2022.

**GREAT COMP**  
**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

The 'Snowdrop Sensation' event planned for February 2022 had to be cancelled due to Storm Eunice. Had this event taken place, we would have recorded another record year for visitor footfall. March – May we recorded record number of visitors each month. The South East of England was then hit by persistent extreme heatwaves from June – August, including an Amber heatwave warning through our annual Summer Show weekend.

In April we welcomed Tom Tugendhat MP who formally opened the Bambooserie. This received excellent press coverage.

Horticulturally, the garden in the Spring had the best display of Magnolias in over 20 years, due to the mild winter. This display was picked up and featured on 'BBC South East News Today'. From June – August the persistent heatwaves impacted the garden, and the early Autumn display of chrysanthemums, asters and later Dahlias flowered for a shorter period, however the extensive Salvia collection are resilient to heatwaves and provided a fine display for visitors to enjoy well into November.

Throughout the year works to renovate the 17th century manor continued.

The general economic climate in 2022 became volatile due to the War in Ukraine, and material costs and the cost of energy is now an ongoing risk. We have made efforts to encourage our regular visitors to make donations towards works to the house, and make legacy donations to Great Comp to ensure our future.

**FINANCIAL REVIEW**

Income exceeded expenditure by £265. There were net losses on investments of £42,939 and the charity's total funds decreased by £42,674. Total funds on 31<sup>st</sup> October 2022 were £3,012,993.

**INVESTMENT SELECTION POLICY**

The charity's investments were managed on a discretionary basis by Evelyn Partners Investment Management LLP.

**RISK MANAGEMENT**

The charity maintains a risk register which is reviewed regularly by management and trustees.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**GOVERNING DOCUMENT**

The charity is a charitable incorporated organisation (CIO). It was incorporated on 9th June 2020 with a constitution in the standard CIO form of the Charity Commission.



**GREAT COMP**  
**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**TRUSTEE SELECTION METHOD**

Trustees are appointed by the existing trustees. There must be at least three and not more than twelve trustees.

**MANAGEMENT**

The charity is managed by a management team led by the Curator.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**CHARITY NAME**

Great Comp

**CHARITY COMMISSION REGISTERED NUMBER**

1189847

**CHARITY'S PRINCIPAL ADDRESS**


Great Comp, Comp Lane, Platt, Sevenoaks, Kent TN15 8QS

**NAMES OF TRUSTEES WHO ACTED DURING THE PERIOD**


Peter Knapton (chair)  
 Kit Altin (resigned 13/07/2022)  
 Nigel Britten  
 David Chesover  
 Amanda Cottrell OBE  
 Andy Garland  
 Pauline Gibson (resigned 24/05/2022)

**SIGNATURE AND DECLARATION**

The Trustees declare that they have approved the Trustees' report above.  
 Signed on behalf of the charity's Trustees:



PETER KNAPTON  
 CHAIR



Signature

Full Name  
 Position

Date



DAVID CHESOVER  
 TRUSTEE



**GREAT COMP****INDEPENDENT EXAMINER'S REPORT**

Report to the trustees of Great Comp on the accounts of the Charitable Incorporated Organisation (Charity number 1189847) for the period ended 31 October 2022, which are set out on pages 6 to 16.

I report to the trustees on my examination of the accounts of the above charity ("Great Comp") for the period ended 31 October 2022

**RESPONSIBILITIES AND BASIS OF REPORT**

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

I report in respect of my examination of Great Comp's 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 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 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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

J & F Accountancy Ltd.

J & F Accountancy Limited  
Chartered Accountants  
1 Station Court  
Borough Green  
Sevenoaks, Kent  
TN15 8AD

## GREAT COMP

## STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 31 OCTOBER 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		Unrestricted Funds £	Prior year funds £
		Restricted income funds £	Total funds £
<b>INCOMING RESOURCES</b>	<b>3</b>		
<b>Income and endowments from:</b>			
Donations and legacies		8,456	2,000
Charitable activities		119,727	-
Other trading activities		177,130	-
Investments		45,237	-
Other		67	-
<b>TOTAL</b>		<b>350,617</b>	<b>2,000</b>
			<b>352,617</b>
			<b>323,752</b>
<b>RESOURCES EXPENDED</b>	<b>4</b>		
<b>Expenditure on:</b>			
Raising funds		183,298	-
Charitable activities		159,715	-
Other		6,585	-
<b>TOTAL</b>		<b>349,598</b>	<b>-</b>
			<b>349,598</b>
			<b>312,515</b>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>1,019</b>	<b>2,000</b>
			<b>3,019</b>
			<b>11,237</b>
Net gains/(losses) on investments		(42,939)	
			(42,939)
			57,175
<b>NET INCOME/(EXPENDITURE)</b>		<b>(41,920)</b>	<b>2,000</b>
			<b>(39,920)</b>
			<b>68,412</b>
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>			
Other gains/(losses)		0	0
			0
			-
<b>NET MOVEMENT IN FUNDS</b>		<b>(41,920)</b>	<b>2,000</b>
			<b>(39,920)</b>
			<b>68,412</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<b>13</b>	3,055,667	-
Transfer between funds	<b>13</b>	-	-
			-
			-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,013,747</b>	<b>2,000</b>
			<b>3,015,747</b>
			<b>3,055,667</b>



## GREAT COMP

## BALANCE SHEET AS AT 31 OCTOBER 2022

	<u>Note</u>	<u>2022</u> Unrestricted Funds £	<u>2022</u> Restricted income funds £	Total funds £	<u>2021</u> Prior year funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	2,136,622	-	2,136,622	1,882,762
Investments	9	805,429	-	805,429	1,061,827
<b>Total fixed assets</b>		<b>2,942,051</b>	<b>-</b>	<b>2,942,051</b>	<b>2,944,589</b>
<b>CURRENT ASSETS</b>					
Debtors	10	7,369	-	7,369	55,102
Investments	9	2,177	-	2,177	8,430
Cash at bank and in hand	11	129,558	2,000	131,558	77,622
<b>Total current assets</b>		<b>139,104</b>	<b>2,000</b>	<b>141,104</b>	<b>141,154</b>
<b>CREDITORS: amounts falling due within one year</b>					
	12	67,408	-	67,408	30,076
<b>NET CURRENT ASSETS</b>		<b>71,696</b>	<b>2,000</b>	<b>73,696</b>	<b>111,078</b>
<b>TOTAL NET ASSETS</b>		<b>3,013,747</b>	<b>2,000</b>	<b>3,015,747</b>	<b>3,055,667</b>
<b>FUNDS OF THE CHARITY</b>					
<b>RESTRICTED INCOME FUNDS</b>	13	-	2,000	2,000	-
<b>UNRESTRICTED FUNDS</b>	13	1,762,164	-	1,762,164	1,804,084
<b>REVALUATION RESERVE</b>	13	1,251,583	-	1,251,583	1,251,583
<b>TOTAL FUNDS</b>		<b>3,013,747</b>	<b>2,000</b>	<b>3,015,747</b>	<b>3,055,667</b>

Signed by one or two trustees on behalf of all the trustees:

Signature:

.....  .....

.....  .....

Print name:

PETER KNAPTON

DAVID CHESOVER

Date of approval  
(dd/mm/yyyy):

..... 16-3-2023 .....

..... 16-3-2023 .....



## **1. BASIS OF PREPARATION**

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### **1.1 BASIS OF ACCOUNTING**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011

## **2. ACCOUNTING POLICIES**

### **2.1 INCOME**

#### **Recognition of income**

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

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

#### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Support costs**

The charity has incurred expenditure on support costs.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### **Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.2 EXPENDITURE AND LIABILITIES

### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

## 2.3 ASSETS

### Tangible fixed assets for use by charity

- These are capitalised if they can be used for more than one year, and cost at least £300.
- They are valued at cost, with the exception of the land and buildings which are shown at valuation.
- The depreciation rates and methods used are disclosed in note 9.2.

### Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

3. ANALYSIS OF INCOME

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
<b>Donations and legacies:</b>				
Donations and gifts	2,767	-	2,767	612
Gift Aid	5,689	-	5,689	1,130
General grants provided by government/other charities		2,000	2,000	985
<b>Total</b>	<b>8,456</b>	<b>2,000</b>	<b>10,456</b>	<b>2,727</b>
<b>Charitable activities:</b>				
Entrance fees	119,727	-	119,727	130,935
<b>Total</b>	<b>119,727</b>	<b>-</b>	<b>119,727</b>	<b>130,935</b>
<b>Other trading activities:</b>				
Tearoom	168,003	-	168,003	136,325
Special events	8,228	-	8,228	(19)
Guide books	899	-	899	456
<b>Total</b>	<b>177,130</b>	<b>-</b>	<b>177,130</b>	<b>136,762</b>
<b>Income from investments:</b>				
Interest income	73	-	73	52
Dividend income	4,765	-	4,765	7,936
Rental and leasing income	40,399	-	40,399	35,150
<b>Total</b>	<b>45,237</b>	<b>-</b>	<b>45,237</b>	<b>43,138</b>
<b>Other:</b>				
Other	67	-	67	753
Covid-19 related grants	-	-	-	9,437
<b>Total</b>	<b>67</b>	<b>-</b>	<b>67</b>	<b>10,190</b>
<b>TOTAL INCOME</b>	<b>350,617</b>	<b>2,000</b>	<b>352,617</b>	<b>323,752</b>



4. ANALYSIS OF EXPENDITURE

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
<b>Expenditure on raising funds:</b>				
Incurring seeking grants	-	-	-	-
Staging fundraising events	4,474	-	4,474	2,919
Advertising, marketing, direct mail and publicity	15,134	-	15,134	12,154
Tearoom running costs	147,101	-	147,101	117,730
Investment management costs	2,168	-	2,168	601
Rent collection, property repairs and maintenance charges	14,421	-	14,421	17,116
<b>Total</b>	<b>183,298</b>	<b>-</b>	<b>183,298</b>	<b>150,520</b>
<b>Expenditure on charitable activities:</b>				
Wages and labour costs	134,066	-	134,066	120,778
Garden expenses	7,144	-	7,144	6,442
Utilities, telephone, postage, stationery, insurance and sundry	8,242	-	8,242	21,633
Legal and professional fees	9,005	-	9,005	7,280
Depreciation	1,258	-	1,258	1,304
<b>Total</b>	<b>159,715</b>	<b>-</b>	<b>159,715</b>	<b>157,437</b>
<b>Other:</b>				
Bank and credit card charges	3,699	-	3,699	3,257
Sundry	2,886	-	2,886	1,301
<b>Total</b>	<b>6,585</b>	<b>-</b>	<b>6,585</b>	<b>4,558</b>
<b>TOTAL EXPENDITURE</b>	<b>349,598</b>	<b>-</b>	<b>349,598</b>	<b>312,515</b>

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly £	Support Costs £	Total this year £	Total prior year £
Other	151,614	8,101	159,715	157,437
<b>Total</b>	<b>151,614</b>	<b>8,101</b>	<b>159,715</b>	<b>157,437</b>

Prior year expenditure on charitable activities can be analysed as follows:

Other Activities undertaken directly £nil, support costs £nil, total £nil.



## 5. SUPPORT COSTS

Support cost	Charitable activities £	Other trading activities £	Grand total £	Basis of allocation
Governance	4,318	3,783	8,101	See below
<b>Total</b>	<b>4,318</b>	<b>3,783</b>	<b>8,101</b>	

### Apportionment of costs between activities:

On the basis of materiality, support costs are split between the main activities, Charitable and Other Trading Activities.

## 5. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Fees for examination of the accounts	This year £	Last year £
Independent examiner's fees	1,675	1,595

## 6. PAID EMPLOYEES

6.1 Staff costs	This year £	Last year £
Salaries and wages	182,573	157,807
Social security costs	10,900	8,099
Pension costs (defined contribution scheme)	5,336	4,448
<b>Total staff costs</b>	<b>198,809</b>	<b>170,354</b>

There were no staff working for the charity whose contracts were with and were paid by a related party.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

6.2 Average head count in the year	This year Number	Last year Number
The parts of the charity in which the employees work:		
Fundraising	8	6
Charitable Activities	4	4
Governance	-	-
Other	-	-
	<b>12</b>	<b>10</b>

## 7. DEFINED CONTRIBUTION PENSION SCHEME

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense:	5,336	4,448

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds:

All attributed to unrestricted funds and charitable activities on the basis of materiality and the area employees work in.

8. TANGIBLE FIXED ASSETS

	Freehold land & buildings	Plant, machinery and motor	Fixtures, fittings and equipment	Total
	£	£	£	£
<b>8.1 Cost or valuation</b>				
At beginning of year	1,879,732	42,015	39,850	1,961,597
Additions	254,091	1,027	-	255,118
Disposals	-	-	-	-
Net gain/(loss) on revaluation	-	-	-	-
At end of year	<b>2,133,823</b>	<b>43,042</b>	<b>39,850</b>	<b>2,216,715</b>
<b>8.2 Depreciation and impairments</b>				
	Basis Rate	Straight line 20%	Straight line 20 - 25%	
At beginning of year	-	40,705	38,130	78,835
Depreciation	-	685	573	1,258
Disposals	-	-	-	-
Impairment	-	-	-	-
At end of year	-	<b>41,390</b>	<b>38,703</b>	<b>80,093</b>
<b>8.3 Net book value</b>				
At end of year	<b>2,133,823</b>	<b>1,652</b>	<b>1,147</b>	<b>2,136,622</b>
At beginning of year	1,879,732	1,310	1,720	1,882,762

8.4 Revaluation

- the freehold land and buildings were valued on 8 August 2017 at £1,775,000. The Trustees consider this value is not materially different from the amount they would have been valued at on the transfer of the assets from Great Comp Charitable Trust.
- the independent valuer was Lambert & Foster, Chartered Surveyors.
- the property was valued using the comparable method, taking into account the condition of the buildings and the existing tenancies.

**9. INVESTMENT ASSETS**

**9.1 Fixed asset investments**

	<b>Listed investments</b>	<b>Investment properties</b>	<b>Total</b>
Carrying (fair) value at beginning of period	344,264	717,563	1,061,827
Add: additions to investments during period	31,319	-	31,319
Less: disposals at carrying value	(273,733)	-	(273,733)
Less: impairments	-	-	-
Add: Reversal of impairments	-	-	-
Add/(deduct): net gain/(loss) on revaluation	(13,984)	-	(13,984)
Carrying (fair) value at end of year	<b>87,866</b>	<b>717,563</b>	<b>805,429</b>

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**9.2 Analysis of investments**

	<b>Fair value at period end</b>	<b>Cost less impairment</b>
Listed investments	87,866	-
Investment properties	717,563	-
Total	<b>805,429</b>	<b>-</b>

**Grand total (Fair value at year-end + Cost less impairment)** **805,429**

**9.3 Investment properties**

- (i) The property was valued using the comparable method, taking into account the condition of the buildings and the existing tenancies, on 8 August 2017. The Trustees consider this value is not materially different from the amount it would have been valued at on the transfer of the assets to Great Comp CIO.
- (ii) The independent valuer was Lambert & Foster, Chartered Surveyors.
- (iii) The investment property formed part of the Great Comp Charitable Trust prior to the transfer to Great Comp CIO.
- (iv) There are no contractual obligations for the repairs and maintenance of the Investment property, but the Trustees were responsible for maintaining the Trust properties.

**9.4 Current asset investments**

**Analysis of current asset investments**

	<b>This year £</b>	<b>Last year £</b>
Cash or cash equivalents	2,177	8,430
<b>Total</b>	<b>2,177</b>	<b>8,430</b>

**9.5 Additional information**

The investments provide income which allowed the Trustees to carry out the objects of the charity.



## 10. DEBTORS AND PREPAYMENTS

### 10.1 Analysis of debtors

	This year £	Last year £
Trade debtors	15	-
Prepayments and accrued income	7,354	2,417
Other debtors	-	52,685
<b>Total</b>	<b>7,369</b>	<b>55,102</b>

### 10.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Other debtors	-	50,000
<b>Total</b>	<b>-</b>	<b>50,000</b>

## 11. CASH AT BANK AND IN HAND

	This year £	Last year £
Cash at bank and on hand	131,558	77,622
<b>Total</b>	<b>131,558</b>	<b>77,622</b>

## 12. CREDITORS

	This year £	Last year £
<b>Amounts falling due within one year:</b>		
Loan	30,000	-
Accruals and deferred income	33,073	26,782
Taxation and social security	4,335	3,294
<b>Total</b>	<b>67,408</b>	<b>30,076</b>

## 13. CHARITY FUNDS

### 13.1 Details of material funds held and movements during the current reporting period

Fund name	Revaluation reserve	Unrestricted	Restricted	Total funds
Fund balances brought forward	1,251,583	1,804,084	-	3,055,667
Income	-	350,617	2,000	352,617
Expenditure	-	(349,598)	-	(349,598)
Transfer between funds	-	-	-	-
Gains and losses	-	(42,939)	-	(42,939)
Fund balances carried forward	1,251,583	1,762,164	2,000	3,015,747

### 13.2 Details of material funds held and movements during the previous reporting period

Fund name	Revaluation reserve	Unrestricted	Restricted	Total funds
Fund balances brought forward	1,251,583	1,732,693	2,979	2,987,255
Income	-	322,767	985	323,752
Expenditure	-	(312,515)	-	(312,515)
Transfer between funds	-	3,964	(3,964)	-
Gains and losses	-	57,175	-	57,175
Fund balances carried forward	1,251,583	1,804,084	-	3,055,667

The Restricted Funds are made up of Grants received and the related expenditure.



**14. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

**14.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

**14.2 Trustees' expenses**

No trustee expenses have been incurred.