

Charity registration number: 1193024

The John Griss Charity

Annual Report and Financial Statements

for the year to 31 March 2023

The John Griss Charity

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The John Griss Charity

Reference and Administrative Details

Trustee	Clayhidon Parish Council
Administrator	Susan McGeever
Charity Registration Number	1193024
Principal Office	C/O Clayhidon Parish Council Woodmans Brithem Bottom Cullompton Devon EX15 1NB
Independent Examiner	Sandra Aldworth ACA Clements Farm Hemyock Cullompton Devon EX15 3UJ

The John Griss Charity Trustee's Report

The trustee presents the annual report together with the financial statements for the charity for the year ended 31 March 2023.

Structure, governance and management

Nature of the governing document

The John Griss Charity is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The charity is governed by its constitution dated 7 January 2021.

Recruitment and appointment of trustee

There must be at least one charity trustee, which shall be the Parish Council. The maximum number of trustees is 9.

Apart from the charity trustee, every trustee must be appointed for a term of up to three years by resolution passed at a properly convened meeting of the charity trustees, and where the Parish Council is not the sole charity trustee, with the prior written approval of the Parish Council.

For as long as the Parish Council is the sole charity trustee, any decision may be taken at a meeting of the Parish Council when it is acting as the charity trustee in accordance with the usual procedures of the Parish Council;

Objectives and activities

Objectives and aims

The object of the CIO is to advance such charitable purposes (according to the law of England and Wales) for the benefit of the inhabitants of the civil parish of Clayhidon, Devon for which provision is not made from public rates and taxes as the Charity Trustees see fit from time to time.

Public benefit

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The charity was initially funded from the estate of the Late Henry John Eley Turner Griss. During the year the charity held land and property within Clayhidon which was a legacy from the estate received in the period to 31 March 2022, valued at £487,000.

Income in the year totalled £6,549 (2022 - £515,844), and expenditure £8,059 (2022 - £25,756). An overall deficit of £1,510 resulted (2022 – surplus £490,088)

The charity has no restricted funds

Policy on reserves

The charity's reserves as at 31 March 2023 totalled £488,578 (2022 – 490,088). Of these £487,000 are held within fixed assets leaving £1,578 as free reserves.

The John Griss Charity Trustee's Report

Statement of Trustee's Responsibilities

The trustee is responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations

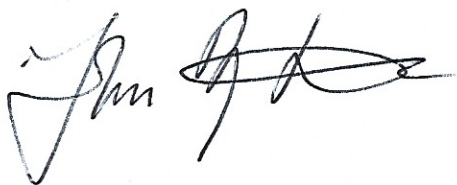
The law applicable to charities requires the trustee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustee is required to:

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

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustee of the charity on 9/12/24 and signed on its behalf by:

Clayhidon Parish Council
Trustee

A handwritten signature in black ink, appearing to be 'John Griss', written over a horizontal line.

The John Griss Charity
Independent Examiner's Report to the trustee of The John Griss Charity

I report to the trustee on my examination of the accounts of The John Griss Charity for the year ended 31 March 2023

Responsibilities and basis of report

As the charity trustee of The John Griss Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The John Griss Charity'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The John Griss Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Sandra Aldworth
Institute of Chartered Accountants England & Wales
Clements Farm
Hemyock
Cullompton
Devon
EX15 3UJ

Date 16/12/2024

The John Griss Charity
Statement of Financial Activities for the Year ended 31 March 2023

		Unrestricted Funds	
	Note	2023	7 January 2021 To 31 March 2022
		£	£
Income			
Donations and Legacies	2	-	505,302
Charitable activities	3	6,549	10,352
Other income	4	-	190
Total Income		<u>6,549</u>	<u>515,844</u>
Expenditure			
Charitable activities	5	-8,059	-25,756
Total expenditure		<u>-8,059</u>	<u>-25,756</u>
Net expenditure/income		<u>-1,510</u>	<u>490,088</u>
Net movement in funds		<u>-1,510</u>	<u>490,088</u>
Reconciliation of funds			
Funds brought forward		490,088	-
Total funds carried forward	10	<u><u>488,578</u></u>	<u><u>490,088</u></u>

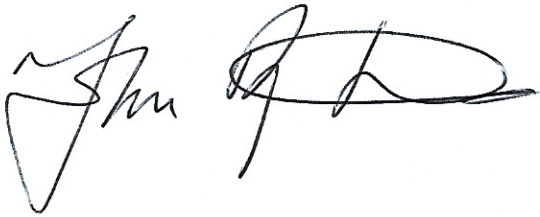
The notes on pages 8 to 11 form part of these financial statements

The John Griss Charity
(Registration number; 1193024)
Balance Sheet as at 31 March 2023

		Unrestricted Funds	
	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	8	487,000	487,000
Current assets			
Cash at bank and in hand		2,858	4,288
Creditors: Amounts falling due within one ye	9	-1,280	-1,200
Net current assets		1,578	3,088
Net assets		488,578	490,088
Funds of the charity:			
Total unrestricted funds		488,578	490,088
Total funds	10	<u>488,578</u>	<u>490,088</u>

The financial statements on pages 5 to 11 were approved by the trustee of the charity, and authorised for issue on 9/12/2024 and signed on its behalf by

Clayhidon Parish Council
Trustee



The John Griss Charity
Cash Flow Statement for the Year to 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash outgoings/ income		-1,510	490,088
Adjustments to cash flows for non cash items			
Donated capital assets			<u>-487,000</u>
		-1,510	3,088
Working capital adjustments			
Increase in creditors	9	80	1,200
		<u>-1,430</u>	<u>4,288</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	8		-487,000
Capital assets donated			487,000
Net cash flows from investing activities			<u>0</u>
Net decrease/increase in cash and cash equivalents		-1,430	4,288
Cash and cash equivalents 31 March 2022		<u>4,288</u>	<u>0</u>
Cash and cash equivalents 31 March 2023		<u><u>2,858</u></u>	<u><u>4,288</u></u>

The notes on pages 8 to 11 form part of these financial statements

The John Griss Charity
Notes to the Financial Statements for the Year to 31 March 2023

1. Accounting policies

Statement of compliance and basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (issued October 2019) – (Charities SORT (FRS102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011.

Basis of preparation

The John Griss Charity meets the definition of public benefit entity under FRS 102.

Going concern

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

Income and endowments

All income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and Legacies

Donations, legacies and grants are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Income in the form of gifts in kind are included at fair value in the statement of financial activities.

Investment income

Investment income is recognised when receivable and the amount can be measured reliably,

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the proportion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The John Griss Charity
Notes to the Financial Statements for the Year to 31 March 2023

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is a registered charity and is, therefore, exempt from liability to taxation on its income and capital gains, to the extent that they are applied for charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cash and cash equivalents

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

Financial instruments

The Charity only has financial assets and liabilities that qualify as basic financial instruments including cash and bank balances, trade and other payables, and investments. Basic financial instruments are therefore recognised at transaction price and subsequently at amortised cost with the exception of investments which are subsequently measured at fair value.

Critical Accounting Estimates and Judgements

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustee considers that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

2. Income from donations and legacies

	Unrestricted Funds	
	2023	2022
	£	£
Donations	-	505,302
Total for the year to 31 March 2023	-	505,302

Donations include – in 2022 £487,000 of goods in kind which relates to donated land and property

The John Griss Charity
Notes to the Financial Statements for the Year to 31 March 2023

3. Income from charitable activities

	Unrestricted Funds	
	2023	2022
	£	£
Grass Keep	720	720
Wayleaves	18	18
Grants	3,011	5,879
Anglers income	2,800	3,735
Total for the year to 31 March 2023	6,549	10,352

4. Other income

	Unrestricted Funds	
	2023	2022
	£	£
Other income	-	190
Total for the year to 31 March 2023	-	190

5. Expenditure on charitable activities

	Unrestricted Funds	
	2023	2022
	£	£
Rates	834	1,767
Light, heat and power		234
Insurance	982	974
Repairs and maintenance	3,976	14,378
Sundry expenses	156	61
Managing Lake		1,000
Subsistence	710	629
Clerk	931	917
Accountancy Fees	80	1,440
Legal and professional fees	390	4,356
Total for the year to 31 March 2023	8,059	25,756

6. Trustee remuneration and expenses

The Charity considers its key management to comprise of the Trustees

No trustee, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustee has received any reimbursed expenses from the charity during the year.

The John Griss Charity
Notes to the Financial Statements for the Year to 31 March 2023

7. Taxation

The charity is a registered charity and is, therefore, exempt from taxation.

8. Tangible fixed assets

Land and Buildings

Cost

As at 31 March 2022	487,000
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As at 31 March 2023	487,000
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Depreciation

As at 31 March 2022	-
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As at 31 March 2023	-
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Net Book Value

As at 31 March 2022	487,000
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As at 31 March 2023	487,000
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9. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,280	1,200

10. Funds

	Balance at 31 March 2022	Income	Expenditure	Balance at 31 March 2023
Unrestricted funds	490,088	6,549	8,059	488,578

11. Analysis of net assets between funds

	Unrestricted Funds	
	2023 £	2022 £
Tangible fixed assets	487,000	487,000
Current assets	2,858	4,288
Current liabilities	-1,280	-1,200
Total net assets	488,578	490,088