

# FRIENDS OF ST HELEN'S CHURCH (IOW)

England & Wales - Charity number 1202450

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-03-23

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

## Contact

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**Address** 42 Horestone Drive  
Seaview  
PO34 5DD

**Phone** 01983612211

**Email** [friends@sthelenschurchiow.org](mailto:friends@sthelenschurchiow.org)

**Website** <https://friendsofsthelenschurchiow.org>

## Activities

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**Objects:** THE CIO'S OBJECTS ('THE OBJECTS') ARE:FOR THE PUBLIC BENEFIT, TO HELP CONSERVE, MAINTAIN AND IMPROVE THE FABRIC, FURNISHINGS AND FITTINGS OF ST HELEN'S CHURCH, EDDINGTON RD, ST HELENS, IOW, IT'S GRAVEYARD, GARDENS, SURROUNDS AND ENVIRONMENT INCLUDING THE LYCH GATE; AND - TO SUPPORT THE UPKEEP OF THE BUILDING AND ITS GROUNDS; AND - TO FOSTER PUBLIC INTEREST IN THE BUILDING AND ITS GROUNDS.

**Activities:** To help conserve maintain and improve the fabric furnishings and fittings of St Helen's Church, Eddington TRoad, St Helens, Isle of Wight, its graveyard , gardens, surrounds, and environment including the Lych Gate; to support the upkeep of the building and its grounds and to foster public interest in the building and its grounds.

## Classification

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- **How:** Provides Other Finance, Provides Buildings/facilities/open Space
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

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- Isle Of Wight

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£16,596	£517	-	-
2023-12-31	£4,861	£1,229	-	-

## Trustees

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Name	Role	Appointed
<b>Perdita Mary Gergaud OBE DL</b>	Chair	2023-03-23
Christopher William Maxwell Garnett		2023-03-23
James Edward Michael Proctor		2023-03-23

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**FRIENDS OF ST HELEN'S CHURCH (IOW)**

England & Wales - Charity number 1202450

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# Accounts

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## **Friends of St Helen's Church, Isle of Wight**

### **Annual Report 2024**

The Friends of St Helen's Church (IOW) (FOSHC) was formally constituted in January 2023 as a charitable incorporated organisation, Charity no. 1202450. The purpose of FOSHC is to help conserve, maintain, and improve the fabric, furnishings and fittings of St Helen's Church. It also aims to support the upkeep of the building and associated walls and structure, including the lychgate. FOSHC wishes to foster public interest in the building and its associated buildings and grounds. There are four Trustees.

Built in 1717, St Helen's Church is an important community building and recently received a Gold Eco-Church award for its work on its natural environment. The Trustees of FOSHC were delighted when the Bishop of Portsmouth announced the appointment of a new Vicar, Reverend Karen Wilson, to lead the worship in the Haven benefice of which St Helen's Church is part. Reverend Karen Wilson was inducted in November 2024 and attended a meeting of the FOSHC on 11 January 2025.

St Helen's Church, described as spectacular building because of its stained-glass windows, its enchanting atmosphere, and its wildlife haven, is now in need of restoration of the roof. The PCC is struggling with the considerable cost of this restoration and then the up-dating of the heating system. The costs of these urgent repairs will be more than £100,000. The Friends of St Helen's has reached its initial target of £25,000, to be able to leverage further funding from external sources, however the more that can be donated from our own resources the better our chances of such funding will be. While continuing to

attract individual giving, in the next year, FOSHC is seeking to raise funds from Trusts and Foundations.

The committee continues to meet at least four times a year and Trustees have been contacting possible donors in keeping with GDPR practice. The majority of gifts received are unrestricted donations.

Since the year end FOSHC is grateful to the owners of St Helen's Castle for their generosity in opening their garden in the summer in aid of FOSHC. This successful one-day event raised in excess of £2,500 for the Friends.

The website <https://sthelenschurchiow.org> has raised the profile of St Helen's Church and FOSHC.

FOSHC would like to thank all those who have supported the Friends over the period and welcomes any suggestions and support from parishioners and the local community.

Perdita Gergaud  
Chair



<b>Friends of St Helen's Church (IOW)</b>			Charity No (if any)	<b>1202450</b>
<b>Annual accounts for the period</b>				
Period start date	<b>01/01/2024</b>	To	Period end date	<b>31/12/204</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	S01	11,377	2,000	-	13,377
Charitable activities	S02	-	-	-	-
Other trading activities	S03	-	-	-	-
Investments	S04	-	-	-	-
Separate material item of income	S05	-	-	-	-
Other	S06	3,219	-	-	3,219
<b>Total</b>	S07	14,596	2,000	-	16,596
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	S08	470	-	-	470
Charitable activities	S09	-	-	-	-
Separate material item of expense	S10	-	-	-	-
Other	S11	47	-	-	47
<b>Total</b>	S12	517	-	-	517
<b>Net income/(expenditure) before investment gains/(losses)</b>					
Net gains/(losses) on investments	S13	14,079	2,000	-	16,079
<b>Net income/(expenditure)</b>	S14	-	-	-	-
<b>Extraordinary items</b>	S15	14,079	2,000	-	16,079
<b>Transfers between funds</b>	S16	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-
Other gains/(losses)	S19	-	-	-	-
<b>Net movement in funds</b>	S20	14,079	2,000	-	16,079
<b>Reconciliation of funds:</b>					
Total funds brought forward	S21	3,632	-	-	3,632
<b>Total funds carried forward</b>	S22	17,711	2,000	-	19,711

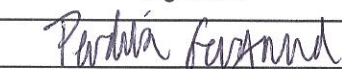
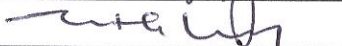


## Section B

## Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £
<b>Current assets</b>					
Debtors (Note 19)	B07	4,192	-	-	4,192
Cash at bank and in hand (Note 24)	B09	13,519	2,000	-	15,519
<b>Total current assets</b>	B10	17,711	2,000	-	19,711
<b>Creditors: amounts falling due within one year (Note 20)</b>					
	B11	-	-	-	-
<b>Net current assets/(liabilities)</b>	B12	17,711	2,000	-	19,711
<b>Total assets less current liabilities</b>	B13	17,711	2,000	-	19,711
<b>Creditors: amounts falling due after one year (Note 20)</b>					
Provisions for liabilities	B14	-	-	-	-
	B15	-	-	-	-
<b>Total net assets or liabilities</b>	B16	17,711	2,000	-	19,711
<b>Funds of the Charity</b>					
Endowment funds (Note 27)	B17	-	-	-	-
Restricted income funds (Note 27)	B18	-	2,000	-	2,000
Unrestricted funds	B19	17,711	-	-	17,711
Revaluation reserve	B20	-	-	-	-
<b>Total funds</b>	B21	17,711	2,000	-	19,711

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

Signature	Print Name
	P. M. GELFAND
	T. H. C. LYLE

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 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:

- and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

*In its first two years the Charity has concentrated on raising funds and is now looking to invest in its charitable objects of preserving the fabric of St Helen's Church. The Charity has no financial obligations and has assets in excess of £20,000. Further funds are to be raised in the coming year in support of the Charity's objectives. Accordingly, these accounts are prepared on a going concern basis.*

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

## Note 2

## Accounting policies

## 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". There are no different or additional policies adopted.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Settlement of insurance claims</b>	<p>Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

**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.

Yes	No	N/a
		✓

## 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.

Yes	No	N/a
✓		

**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.

Yes	No	N/a
✓		

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

Yes	No	N/a
		✓

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

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

Yes	No	N/a
		✓

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
		✓

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
		✓

## 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

£1,000

They are valued at cost.

Yes	No	N/a
		✓

**Intangible fixed assets** The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**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.

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**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.

Yes	No	N/a
		✓

**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.

Yes	No	N/a
✓		

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

Yes	No	N/a
		✓

**Section C** **Notes to the accounts** **(cont)**

**Note 8** **Transactions with trustees and related parties**  
*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**8.1 Trustee remuneration and benefits**

**This year**

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

TRUE
------

**8.2 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

There have been no related party transactions in the reporting period (True or False)

TRUE
------

**Section C** **Notes to the accounts**

**Note 7 Fair value of assets and liabilities**

**This year**

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The Charity is owed Gift Aid by HMRC.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

n/a

**Section C** **Notes to the accounts** **(cont)**

**Note 6** **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £
-
-
15,519
-
15,519

**Section C** **Notes to the accounts** (c)

**Note 5 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**5.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	
	£
	-
	-
	4,185
	4,185

**Section C Notes to the accounts**

**Note 4 Analysis of expenditure**

**This year**

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>				
Advertising, marketing, direct mail and publicity	470	-	-	470
bank charges	47	-	-	47
<b>Total expenditure on raising funds</b>	<b>517</b>	<b>-</b>	<b>-</b>	<b>517</b>
<b>Expenditure on charitable activities:</b>				
	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>517</b>	<b>-</b>	<b>-</b>	<b>517</b>

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Analysis</b>					
Donations and legacies:	Donations and gifts	11,377	2,000	-	13,377
	Gift Aid	3,219	-	-	3,219
	Legacies	-	-	-	-
	General grants provided by government/other charities	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Donated goods, facilities and services	-	-	-	-
	Other	-	-	-	-
	<b>Total</b>	14,596	2,000	-	16,596
Charitable activities:		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	<b>Total</b>	-	-	-	-
<b>TOTAL INCOME</b>		14,596	2,000	-	16,596

**FRIENDS OF ST HELEN'S CHURCH (IOW)**

England & Wales - Charity number 1202450

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# Accounts

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## **Friends of St Helen's Church, Isle of Wight**

### **Annual report 2023/2024**

The Friends of St Helen's Church (IOW) (FOSCH) was formally constituted in January 2023 as a charitable incorporate organization, Charity no. 1202450 and received its registration from the Charities Commission on 23<sup>rd</sup> March 2023

The St Helen's building in 1717 is an important community building and recently received a Gold Eco-Church award for its work on its natural environment. The Bishop of Portsmouth has recently announced the appointment of a new Priest in Charge, Reverend Karen Wilson, to lead the worship in the Haven benefice of which St Helen's Church is part.

The building of St Helen's, described as spectacular for its stained glass windows, its enchanting atmosphere, and its wildlife haven, is now struggling with the considerable cost of restoring its roof and repairing its heating system. The Friends of St Helen's are seeking to raise £25,000 to leverage further funding from external sources.

In the last year, FOSCH has raised nearly £1,000 towards set up costs of its website, fundraising leaflets and incorporation. It has also received donations for cushions in the church. James Proctor, a Trustee of FOSCH, is also a member of St Helen's PCC and keeps the committee informed. The Treasurer, Tim Lyle, has opened a new bank account for the Charity with Lloyds Bank. Donations can now be made to FOSCH through Paypal, Just giving, internet direct payments and cheques.

The committee has met four times. Members have been contacting possible donors in keeping with GDPR practice. The new website <https://sthelenschurchiow.org> has raised the profile of FOSHC and the FOSHC's next target is to assist with the funding required to repair the church's roof

P Gergaud  
Chair



Friends of St Helen's Church (IOW)			Charity No (if any)	1202450
Annual accounts for the period				
Period start date	01/01/2023	To	Period end date	31/12/2023

## Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
		£ F01	£ F02	£ F03	£ F04
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	S01	3,889	-	-	3,889
Charitable activities	S02	-	-	-	-
Other trading activities	S03	-	-	-	-
Investments	S04	-	-	-	-
Separate material item of income	S05	-	-	-	-
Other	S06	972	-	-	972
<b>Total</b>	S07	<b>4,861</b>	<b>-</b>	<b>-</b>	<b>4,861</b>
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	S08	144	-	-	144
Charitable activities	S09	1,085	-	-	1,085
Separate material item of expense	S10	-	-	-	-
Other	S11	-	-	-	-
<b>Total</b>	S12	<b>1,229</b>	<b>-</b>	<b>-</b>	<b>1,229</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>					
	S13	3,632	-	-	3,632
Net gains/(losses) on investments	S14	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>3,632</b>	<b>-</b>	<b>-</b>	<b>3,632</b>
<b>Extraordinary items</b>	S16	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-
Other gains/(losses)	S19	-	-	-	-
<b>Net movement in funds</b>	S20	<b>3,632</b>	<b>-</b>	<b>-</b>	<b>3,632</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	S21	-	-	-	-
<b>Total funds carried forward</b>	S22	<b>3,632</b>	<b>-</b>	<b>-</b>	<b>3,632</b>

# Section B

# Balance sheet

Guidance Notes

## Current assets

Debtors (Note 19)  
Cash at bank and in hand (Note 24)  
**Total current assets**

B07  
B09  
B10

Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £
972	-	-	972
2,660	-	-	2,660
3,632	-	-	3,632

**Creditors: amounts falling due within one year** (Note 20)

B11

-	-	-	-
---	---	---	---

**Net current assets/(liabilities)**

B12

3,632	-	-	3,632
-------	---	---	-------

**Total assets less current liabilities**

B13

3,632	-	-	3,632
-------	---	---	-------

**Creditors: amounts falling due after one year** (Note 20)

B14

-	-	-	-
---	---	---	---

**Provisions for liabilities**

B15

**Total net assets or liabilities**

B16

3,632	-	-	3,632
-------	---	---	-------

## Funds of the Charity

Endowment funds (Note 27)  
Restricted income funds (Note 27)  
Unrestricted funds  
Revaluation reserve  
**Total funds**

B17  
B18  
B19  
B20  
B21

-			-
	-		-
3,632		-	3,632
			-
3,632	-	-	3,632

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

Signature	Print Name
	T H G Lyle
	P M Gergaud

**Section C** **Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or The accounts have been prepared in accordance with:

- and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\* 

✓
---

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the*  
An explanation as to those factors that support the conclusion that the charity is 

<b><i>This annual report is</i></b>
-------------------------------------

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes\* 

✓
---

 \* -Tick as appropriate  
No\*

**Note 2 Accounting policies**

**2.1 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". There are no different or additional policies adopted.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;"><b>Yes</b></td> <td style="width: 33%; text-align: center;"><b>No</b></td> <td style="width: 33%; text-align: center;"><b>N/a</b></td> </tr> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </table>	<b>Yes</b>	<b>No</b>	<b>N/a</b>	✓								
<b>Yes</b>	<b>No</b>	<b>N/a</b>												
✓														
<b>Offsetting</b>	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.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;"><b>Yes</b></td> <td style="width: 33%; text-align: center;"><b>No</b></td> <td style="width: 33%; text-align: center;"><b>N/a</b></td> </tr> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </table>	<b>Yes</b>	<b>No</b>	<b>N/a</b>	✓								
<b>Yes</b>	<b>No</b>	<b>N/a</b>												
✓														
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;"><b>Yes</b></td> <td style="width: 33%; text-align: center;"><b>No</b></td> <td style="width: 33%; text-align: center;"><b>N/a</b></td> </tr> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;"><b>Yes</b></td> <td style="width: 33%; text-align: center;"><b>No</b></td> <td style="width: 33%; text-align: center;"><b>N/a</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </table>	<b>Yes</b>	<b>No</b>	<b>N/a</b>	✓			<b>Yes</b>	<b>No</b>	<b>N/a</b>			✓
<b>Yes</b>	<b>No</b>	<b>N/a</b>												
✓														
<b>Yes</b>	<b>No</b>	<b>N/a</b>												
		✓												

**Section C**

**Notes to the accounts**

**(cont)**

<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Government grants</b>	The charity has received government grants in the reporting period	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Yes	No	N/a		✓	
Yes	No	N/a						
	✓							
<b>Tax reclaims on donations and gifts</b>	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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Settlement of insurance claims</b>	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Investment gains and losses</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						

## 2.2 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <span style="border: 1px solid black; padding: 2px;">£1,000</span>	Yes	No	N/a
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Current asset investments</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Analysis</b>				
<b>£</b>				
<b>Donations and legacies:</b>				
Donations and gifts	3,889	-	-	3,889
Gift Aid	972	-	-	972
Legacies	-	-	-	-
General grants provided by government/other charities	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
Donated goods, facilities and services	-	-	-	-
Other	-	-	-	-
<b>Total</b>	<b>4,861</b>	<b>-</b>	<b>-</b>	<b>4,861</b>
<b>Charitable activities:</b>				
	-	-	-	-
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>4,861</b>	<b>-</b>	<b>-</b>	<b>4,861</b>

## Note 4 Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>This year</b>				
<b>£</b>				
<b>Expenditure on raising funds:</b>				
Advertising, marketing, direct mail and publicity	144	-	-	144
	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>144</b>	<b>-</b>	<b>-</b>	<b>144</b>
<b>Expenditure on charitable activities:</b>				
	1,085	-	-	1,085
<b>Total expenditure on charitable activities</b>	<b>1,085</b>	<b>-</b>	<b>-</b>	<b>1,085</b>
<b>TOTAL EXPENDITURE</b>	<b>1,229</b>	<b>-</b>	<b>-</b>	<b>1,229</b>

**Note 5 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**5.1 Analysis of debtors**

Trade debtors	
Prepayments and accrued income	
Other debtors	
	<b>Total</b>

This year £
-
-
972
972

**Note 6 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity)
Short term deposits
Cash at bank and on hand
Other
<b>Total</b>

This year £
-
-
2,660
-
2,660

**Note 7 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk

**This year**  
The Charity is owed Gift Aid by HMRC.

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

n/a

**Note 8 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes)*

**8.1 Trustee remuneration and benefits**

This year

None of the trustees have been paid any remuneration or received any other benefits from an

TRUE

**8.2 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material*

This year

There have been no related party transactions in the reporting period (True or False)

TRUE