

**THE EVANS CHARITY**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# THE EVANS CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Dr J P McCollum (Co-optative)  
Mr C A E Braithwaite (Co-optative)  
Mrs V Allgood (Nominative)  
Mrs H Benson (Co-optative)  
Mr N A Ridley (Co-optative)  
Rev S A Lunn ( Co-optative)  
Mr R Gibson ( Co-optative)

**Charity number** 224207

**Principal address**

Mr N A Ridley  
Park End  
Simonburn  
Hexham  
Northumberland  
NE48 3AA

**Independent examiner**

K Scott FCA  
Bassett Herron  
Mallan House  
Bridge End  
Hexham  
Northumberland  
NE46 4DQ

**Bankers**

Lloyds Bank Plc  
Priestpopple  
Hexham  
Northumberland  
NE46 1PA

**Solicitors**

Nicholson Portnell  
Priestpopple House  
Hexham  
Northumberland  
NE46 1PL

**Property advisors**

Land Factor  
Bywell Estate Office  
Stocksfield  
Northumberland  
NE43 7AQ

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# THE EVANS CHARITY

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# THE EVANS CHARITY

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's deed of conveyance, the Charities Act 2011 and the Charities SORP (FRS 102).

#### Structure, governance and management

The Evans Charity is constituted under a deed of conveyance dated 15 June 1863 which conveyance was registered under the Charities Act 1960 on 21 June 1978.

The trustees who served during the year were:

Dr J P McCollum (Co-optative)

Mr C A E Braithwaite (Co-optative)

Mrs V Allgood (Nominative)

Mrs H Benson (Co-optative)

Mr N A Ridley (Co-optative)

Ms K Francis (Nominative) (Resigned 17 November 2021)

Rev S A Lunn (Co-optative) (Appointed 17 November 2021)

Mr R Gibson (Co-optative) (Appointed 17 November 2021)

The Trust Deed appoints as ex-officio trustee the Rector of the Ecclesiastical Benefice of Humshaugh with Simonburn and Wark.

Two nominative trustees are appointed, one by the Parish Council of Humshaugh and one by the Parish Council of Simonburn.

Co-optative trustees are appointed for a term of five years but may be reappointed.

Potential future trustees are sought who are of good character and standing and long established residents in the charity's geographical area, with knowledge of the changing needs of each area of population.

New trustees receive an induction course on the charity's assets and objects and all trustees keep up to date with changes in charity law through the charity's accountants.

The trust's assets are administered by the chairman who reports six monthly to the trustees. Requests for charitable donations are collected by any trustee who will present the request to the trustees at a six monthly meeting.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Objectives and activities

The objects of the charity are to manage and let lands under its jurisdiction to enable grants to be made to any charity for the relief of poor persons resident in the Ancient Parish of Hexham (as constituted in 1855), for the relief of people in need and for advancement of education, including social and physical training of persons under the age of 25 resident in the Parishes of Humshaugh and Simonburn or any other charitable purpose. The trustees may not repeat or renew grants with regard to relief in need.

In accordance with Section 17(5) of the 2011 Charities Act the trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake as part of the public benefit requirement.

# THE EVANS CHARITY

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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### **Financial review**

The charity retains property conveyed to it and investments subsequently made in order to generate income for the purposes of the charity in accordance with the terms of the charity documents. Revenue reserves amount to £66,443 at 31st December 2021.

Grants of £7,500 were made in the year. Total reserves have increased by £65,385.

On behalf of the board of trustees

**Mr N A Ridley (Co-optative)**

Trustee

Dated: 9 May 2022

# THE EVANS CHARITY

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are 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 EVANS CHARITY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EVANS CHARITY

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I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 5 to 12.

### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K Scott FCA

Bassett Herron  
Mallan House  
Bridge End  
Hexham  
Northumberland  
NE46 4DQ

Dated: 11 May 2022

# THE EVANS CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
<b>Incoming resources from generated funds</b>					
Donations and legacies	2	-	-	-	625
Investment income	3	29,387	-	29,387	28,037
<b>Total incoming resources</b>		<b>29,387</b>	<b>-</b>	<b>29,387</b>	<b>28,662</b>
<b>Resources expended</b>					
<b>Costs of generating funds</b>					
Maintenance costs of investment property.	4	3,534	-	3,534	5,094
<b>Charitable activities</b>					
Grants payable	5	7,500	-	7,500	12,640
Other expenditure	6	1,200	-	1,200	1,200
<b>Total resources expended</b>		<b>12,234</b>	<b>-</b>	<b>12,234</b>	<b>18,934</b>
<b>Net incoming resources</b>		<b>17,153</b>	<b>-</b>	<b>17,153</b>	<b>9,728</b>
<b>Other recognised gains and losses</b>					
Gains on investment assets		17,030	31,195	48,225	14,585
Profit on Disposal of Investments		-	-	-	-
<b>Net movement in funds</b>		<b>34,183</b>	<b>31,195</b>	<b>65,378</b>	<b>24,313</b>
Fund balances at 1 January 2021		104,161	1,327,433	1,431,594	1,407,279
<b>Fund balances at 31 December 2021</b>		<b>138,344</b>	<b>1,358,628</b>	<b>1,496,972</b>	<b>1,431,592</b>



# THE EVANS CHARITY

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9	993,500		993,500	
Investments	10	405,048		356,823	
		<u>1,398,548</u>		<u>1,350,323</u>	
<b>Current assets</b>					
Debtors	11	5,200		15,938	
Cash at bank and in hand		95,024		67,131	
		<u>100,224</u>		<u>83,069</u>	
<b>Creditors: amounts falling due within one year</b>	12	(1,800)		(1,800)	
<b>Net current assets</b>		<u>98,424</u>		<u>81,269</u>	
<b>Total assets less current liabilities</b>		<u>1,496,972</u>		<u>1,431,592</u>	
<b>Capital funds</b>					
Endowment funds		1,358,628		1,327,433	
(including revaluation reserve of £1,154,804 (2020 - £1,123,609).					
<b>Income funds</b>					
Unrestricted funds					
Unrestricted income funds		66,443		49,289	
Revaluation reserve		71,901		54,870	
		<u>138,344</u>		<u>104,159</u>	
		<u>1,496,972</u>		<u>1,431,592</u>	

The accounts were approved by the Trustees on 9 May 2022

Mr C A E Braithwaite (Co-optative)  
Trustee

Mr N A Ridley (Co-optative)  
Trustee

# THE EVANS CHARITY

## NOTES TO THE ACCOUNTS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **1 Accounting policies**

#### **1.1 Basis of preparation**

##### Charity Information

The Evans Charity is an unincorporated charity based at Park End, Simonburn, Hexham, Northumberland, NE48 3AA.

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with the Charities SORP (FRS 102) and the Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

#### **1.2 Incoming resources**

Investment income is included in the accounts when received by or on behalf of the charity. Rents are included when receivable by the charity.

#### **1.3 Resources expended**

Expenditure is included on an accrual basis.

Maintenance costs of investment property comprise the costs directly incurred with regard to the maintenance and running of the properties.

Other expenditure comprises the overheads of administration.

Grants payable are charged in the year when the grant is paid.

Irrecoverable VAT is included in the expenditure category to which it relates.

#### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at valuation.

No depreciation is charged as the buildings are kept in a fit and proper state of repair, repairs and maintenance expenditure being written off as incurred.

#### **1.5 Investments**

Investment assets are included at the market value quoted by the respective investment managers. Gains and losses on Investments, both realised and unrealised, are included in the Statement of Financial Activities.

#### **1.6 Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Endowment funds are subject to restrictions on their expenditure imposed on donation.

# THE EVANS CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 2 Donations and legacies

	Total 2021 £	Total 2020 £
Donations and gifts	-	625

### 3 Investment income

	2021 £	2020 £
Rental income	19,703	18,103
Income from listed investments	9,684	9,934
	<b>29,387</b>	<b>28,037</b>

#### Rents Received

	2021 £	2020 £
Simonburn cottage	14,400	12,000
Simonburn Lodge	4,320	4,320
Grazing land/garage	950	1,750
Wayleave	33	33
	<b>19,703</b>	<b>18,103</b>

### 4 Total resources expended

	Other costs £	Grant funding £	Total 2021 £	Total 2020 £
<b>Costs of generating funds</b>				
Maintenance costs of investment property.	3,534	-	3,534	5,094
<b>Charitable activities</b>				
<u>Grants payable</u>				
Grant funding of activities	-	7,500	7,500	12,640
<b>Other expenditure</b>	1,200	-	1,200	1,200
	<b>4,734</b>	<b>7,500</b>	<b>12,234</b>	<b>18,934</b>

# THE EVANS CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 4 Total resources expended (Continued)

Maintenance costs of Investment Property	2021	2020
	£	£
Insurance	738	-
Repairs	2,796	5,094
	<u>3,534</u>	<u>5,094</u>

### 5 Grants Payable

	2021	2020
	£	£
Wark Primary School	5,000	-
Field Trust Renovation Contribution	-	10,000
Sean Wylie funding for Triathlon event	-	500
Will Roberts funding for British Championship	-	500
Humshaugh Childrens Playing Field	-	1,640
Wark Parish Council	2,500	-
	<u>7,500</u>	<u>12,640</u>

### 6 Other expenditure

	2021	2020
	£	£
Other expenditure comprises:		
Independent Examiner	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

### 7 Trustees

None of the trustees (nor any persons connected with them) received any remuneration or other form of benefit from the charity during the year.

### 8 Employees

There were no employees during the year.

# THE EVANS CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

<b>9</b>	<b>Tangible fixed assets</b>	<b>Freehold Land and buildings £</b>
	<b>Cost or valuation</b>	
	<b>At 1 January 2021 and at 31 December 2021</b>	<b>993,500</b>
	<b>Depreciation</b>	
	At 1 January 2021	-
	Charge for the year	-
	<b>At 1 January 2021 and at 31 December 2021</b>	<b>-</b>
	<b>Net book value</b>	
	<b>At 31 December 2021</b>	<b>993,500</b>
	At 31 December 2020	993,500

There is no record of the historical cost of the land and buildings.

The properties were valued at 20th February 2015 by Land Factor on an open market value basis. They are registered in the name of the Official Custodian of Charities on behalf of the charity. The trustees are not aware of any material change in the valuation between the valuation date and the balance sheet date.

### Freehold Land and buildings valuation

	<b>2021 £</b>	<b>2020 £</b>
Simonburn Cottage	<b>590,000</b>	590,000
Simonburn Lodge	<b>280,000</b>	280,000
Grazing land at Humshaugh	<b>123,500</b>	123,500
	<b>993,500</b>	993,500

# THE EVANS CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 10 Fixed asset investments

	£
Market value at 1 January 2021	356,823
Change in value in the year	48,225
<b>Market value at 31 December 2021</b>	<b>405,048</b>
Historical cost:	
At 31 December 2021	171,843
At 31 December 2020	171,843

Fixed asset investments are held primarily to provide an investment return for the charity. They are all UK registered.

	Units	Cost	2021 £	Units	Cost	2020 £
<b>Permanent Endowment Funds</b>						
Charities Official Investment Fund	8,188.78	34,190	<b>168,414</b>	8,188.78	34,190	<b>147,398</b>
McInroy & Wood	2,760.63	58,325	<b>85,406</b>	2,760.63	58,325	<b>75,227</b>
<b>Unrestricted Funds</b>						
Charities Official Investment Fund	4,969.68	37,653	<b>102,208</b>	4,969.68	37,653	<b>89,454</b>
McInroy & Wood	1,641.99	41,675	<b>49,020</b>	1,641.99	41,675	<b>44,744</b>
	<u>17,561.08</u>	<u>171,843</u>	<u><b>405,048</b></u>	<u>17,561.08</u>	<u>171,843</u>	<u><b>356,823</b></u>

### 11 Debtors

	2021 £	2020 £
Other debtors - falling due after more than one year	<b>5,200</b>	15,938

Other debtors balance of £5,200 relates to a balance due from Evans Almhouses Charity regarding the repayment of the Biomass invoices paid by The Evans Charity. This is to be paid when funds are available.

# THE EVANS CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Accruals	<b>1,800</b>	1,800
		<u>          </u>	<u>          </u>

### **13 Related parties**

During the year the services of Park End Electrical Limited were engaged by the charity, a company in which the trustee Mr N A Ridley is a shareholder and director. A total of £2,221 (2020 £951) was charged to the statement of financial activity this year for these services. At the year end nil was outstanding for payment. Mr Ridley declared an interest in the company and took no part in the decision making on these matters. These transactions took place at market value.