

MORETON-IN-MARSH CHARITY

England & Wales · Charity number 239298

Details

Other names	POORS ALLOTMENT
Status	Registered
Legal form	Other
Registered	1965-02-05
Register	View on the Charity Commission register

Contact

Address	7 stockwells Moreton in Marsh Gloucestershire GL56 0HQ
Phone	01608 652095
Email	ellie.hamilton69@gmail.com

Activities

Objects: RELIEVING EITHER GENERALLY IN INDIVIDUALLY PERSONS RESIDENT IN THE PARISH OF MORETON-IN-MARSH AND THE NEIGHBOURHOOD THEREOF WHO ARE IN CONDITIONS O NEED, HARDSHIP AND DISTRESS BY MAKING GRANTS OF MONEY OR PROVIDING OR PAYING FOR ITEMS, SERVICES OR FACILITIES CALCULATED TO REDUCE THE NEED, HARDSHIP AND DISTRESS OF SUCH PERSONS.

Activities: The primary object of the Moreton Charity is to give relief to persons of the parish of Moreton-In-Marsh, of any age, in financial need or to help the sick, infirm or aged. Grants can take the form of direct financial assistance or the provision of specialised equipment or installations for which no form of state aid is available. All applications are treated in strict confidence.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** MORETON-IN-MARSH AND THE NEIGHBOURHOOD
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£24,864	£20,084	-	-
2023-12-31	£26,552	£19,286	-	-
2022-12-31	£25,963	£42,827	-	-
2021-12-31	£23,103	£19,955	-	-
2020-12-31	£20,785	£10,145	-	-

Trustees

Name	Role	Appointed
Berry Malcolm John	Chair	2021-11-15
ANA MARIA WHITWORTH		2013-04-29
Benjamin Mark Hardy		2021-11-15
Jayne Ledbetter		2024-03-13
Jennifer Walker		2024-03-13
Julie Sullivan		2016-09-19
Rev Gareth William Griffiths		2025-06-04
Teresa Dawn Maull		2022-09-05

MORETON-IN-MARSH CHARITY

England & Wales - Charity number 239298

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
The Moreton-In-Marsh Charity**

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

The Moreton-In-Marsh Charity

**Contents of the Financial Statements
for the year ended 31 December 2023**

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The Moreton-In-Marsh Charity

Report of the Trustees for the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and public benefit

The objects for which the charity is established are to relieve, either generally or individually, persons resident in the parish of Moreton-in-Marsh and the neighbourhood thereof who are in conditions of need, hardship and distress by making grants of money or providing or paying for items, services or facilities calculated to reduce the need, hardship and distress of such persons.

In planning the charity's activities for the year, the trustees keep in mind the charity Commission's guidance on public benefit.

Activities and achievements for the year

The Moreton-in-Marsh Charity provided significant charitable assistance to various individuals and organisations in 2023. A total sum of £6,471 (2022 - £31,235) was given to individuals, community groups and organisations whose applications met the charity's criteria, with awards being distributed as follows:

Education-related needs and projects were supported with grants totalling £300 (2022 - £5,486), with individual students receiving assistance with university and education expenses totalling £2,515 (2022 - £2,400). Sports and community projects were supported with £406 (2022 - £19,145). Support of £3,250 (2022 - £4,204) was provided to individuals and families in particular financial difficulty.

Very few applications were refused. Those that were not approved were from outside the area covered by the Charity or did not fall within the Charity's objectives. Under the terms of the Charity's constitution, applications from people resident outside the Parish of Moreton-in-Marsh cannot be considered. Additionally, the Moreton-in-Marsh Charity's constitution does not permit it to give to other registered charities. Wherever possible, however, such applicants were given advice about other charities and potential funding opportunities.

FINANCIAL REVIEW

Investment policy and objectives

The Trustees' Act 2000 now confers the charity's investment powers. The charity aims to gain the best interest rates and does not invest in any risk funds.

Reserves policy

The charity has no significant source of income other than investment income. The trustees will endeavour to maintain reserves at a level that provides recurring income for the trustees to distribute in accordance with the scheme.

The Moreton-In-Marsh Charity

Report of the Trustees for the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charity is governed by a scheme dated 9 October 1986.

Risk management

The trustees actively review the major risks faced by the charity on a regular basis, and having examined operational and business risks confronting it, can confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

239298

Principal address

7 Stockwells
Moreton-in-Marsh
Gloucestershire
GL56 0HQ

Trustees

R P Hooper (resigned 30/11/2023)

A M Whitworth (Vice Chair)

P Allen (resigned 31/1/2024)

J Sullivan (Chair)

J M Berry

B M Hardy

J H Curran

T D Maull

J Walker (appointed 13/3/2024)

J Ledbetter (appointed 13/3/2024)

The trustees who acted for the charity during the year are as stated above. Under the scheme the body of trustees shall consist when complete of nine persons being; two ex-officio trustees, three nominative trustees and four co-optative trustees. The ex-officio trustees shall be The Lord of the Manor of Bourton and Moreton and The Rector of the Ecclesiastical Parish of St David, Moreton-in-Marsh. Nominative trustees shall be appointed by Moreton-in-Marsh Parish Council for a term of four years at a meeting held in the ordinary practice of the council. Co-optative trustees shall be appointed for a term of five years by a resolution of the trustees passed at a special meeting of which no less than 21 days notice has been given.

The Moreton-In-Marsh Charity

**Report of the Trustees
for the year ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Asad Noorani
Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

Solicitors

Peter Snodgrass
Shakespeares
Bridgeway House
Bridgeway
Stratford-Upon-Avon
Warwickshire
CV37 6YX

Bankers

Lloyds Bank Plc
High Street
Moreton-in-Marsh
GL56 0AY

Investment advisers

Investec Wealth & Investment Ltd
2 Gresham Street
London
EC2V 7QP

Approved by order of the board of trustees on 25 October 2024 and signed on its behalf by:

J Sullivan - Trustee

Independent Examiner's Report to the Trustees of The Moreton-In-Marsh Charity

Independent examiner's report to the trustees of The Moreton-In-Marsh Charity

I report to the charity trustees on my examination of the accounts of The Moreton-In-Marsh Charity (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 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.

Asad Noorani
The Institute of Chartered Accountants in England and Wales

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

25 October 2024

The Moreton-In-Marsh Charity

Statement of Financial Activities
for the year ended 31 December 2023

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations & investment income		26,552	25,967
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds	2	9,976	9,867
Other		9,310	32,960
		<hr/>	<hr/>
Total		19,286	42,827
		<hr/>	<hr/>
Net gains/(losses) on investments		43,542	(104,726)
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		50,808	(121,586)
		<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward		1,010,860	1,132,446
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		1,061,668	1,010,860
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

The Moreton-In-Marsh Charity

Balance Sheet 31 December 2023

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	5	1,103	-
Investments	6	1,016,147	950,540
		<hr/>	<hr/>
		1,017,250	950,540
CURRENT ASSETS			
Cash at bank		44,418	60,320
		<hr/>	<hr/>
NET CURRENT ASSETS		44,418	60,320
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,061,668	1,010,860
		<hr/>	<hr/>
NET ASSETS		1,061,668	1,010,860
		<hr/>	<hr/>
FUNDS	7		
Unrestricted funds		1,061,668	1,010,860
		<hr/>	<hr/>
TOTAL FUNDS		1,061,668	1,010,860
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2024 and were signed on its behalf by:

J Sullivan - Trustee

A M Whitworth - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the year ended 31 December 2023

2. RAISING FUNDS

Investment management costs

	2023	2022
	£	£
Support costs	<u>9,976</u>	<u>9,867</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations & investment income	<u>25,967</u>
EXPENDITURE ON	
Raising funds	9,867
Other	<u>32,960</u>
Total	<u>42,827</u>
Net gains/(losses) on investments	<u>(104,726)</u>
NET INCOME/(EXPENDITURE)	(121,586)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,132,446

Notes to the Financial Statements - continued
for the year ended 31 December 2023

4.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £
		<u> </u>
	TOTAL FUNDS CARRIED FORWARD	<u><u>1,010,860</u></u>
5.	TANGIBLE FIXED ASSETS	Fixtures and fittings £
		<u> </u>
	COST	
	Additions	<u>1,471</u>
	DEPRECIATION	
	Charge for year	<u>368</u>
	NET BOOK VALUE	
	At 31 December 2023	<u><u>1,103</u></u>
	At 31 December 2022	<u><u>-</u></u>
6.	FIXED ASSET INVESTMENTS	Listed investments £
		<u> </u>
	MARKET VALUE	
	At 1 January 2023	950,540
	Additions	115,143
	Disposals	(93,078)
	Revaluations	43,542
		<u> </u>
	At 31 December 2023	<u>1,016,147</u>
	NET BOOK VALUE	
	At 31 December 2023	<u><u>1,016,147</u></u>
	At 31 December 2022	<u><u>950,540</u></u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the year ended 31 December 2023

6. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2023 is represented by:

Valuation in 2023	Listed investments £ 1,016,147
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7. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	1,010,860	50,808	1,061,668
TOTAL FUNDS	1,010,860	50,808	1,061,668

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	26,552	(19,286)	43,542	50,808
TOTAL FUNDS	26,552	(19,286)	43,542	50,808

Notes to the Financial Statements - continued
for the year ended 31 December 2023

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	1,132,446	(121,586)	1,010,860
	<u>1,132,446</u>	<u>(121,586)</u>	<u>1,010,860</u>
TOTAL FUNDS	<u>1,132,446</u>	<u>(121,586)</u>	<u>1,010,860</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	25,967	(42,827)	(104,726)	(121,586)
	<u>25,967</u>	<u>(42,827)</u>	<u>(104,726)</u>	<u>(121,586)</u>
TOTAL FUNDS	<u>25,967</u>	<u>(42,827)</u>	<u>(104,726)</u>	<u>(121,586)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	1,132,446	(70,778)	1,061,668
	<u>1,132,446</u>	<u>(70,778)</u>	<u>1,061,668</u>
TOTAL FUNDS	<u>1,132,446</u>	<u>(70,778)</u>	<u>1,061,668</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	52,519	(62,113)	(61,184)	(70,778)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>52,519</u>	<u>(62,113)</u>	<u>(61,184)</u>	<u>(70,778)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

The Moreton-In-Marsh Charity

**Detailed Statement of Financial Activities
for the year ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations & investment income		
Investment income	25,052	25,967
Donations	1,500	-
	<u>26,552</u>	<u>25,967</u>
Total incoming resources	26,552	25,967
EXPENDITURE		
Support costs		
Management		
Accountancy	1,296	1,134
Investment management fees	9,608	9,867
Secretarial fees	1,200	803
Relief and assistance grants	6,471	31,235
	<u>18,575</u>	<u>43,039</u>
Finance		
Currency losses / (gains)	343	(212)
Other		
Fixtures and fittings	368	-
	<u>19,286</u>	<u>42,827</u>
Total resources expended	19,286	42,827
Net income/(expenditure) before gains and losses	7,266	(16,860)
Revaluation gain/(loss)		
Increase/(decrease) in value of investments	43,542	(104,726)
	<u>50,808</u>	<u>(121,586)</u>
Net income/(expenditure)	50,808	(121,586)

This page does not form part of the statutory financial statements

MORETON-IN-MARSH CHARITY

England & Wales - Charity number 239298

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
The Moreton-In-Marsh Charity**

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

The Moreton-In-Marsh Charity

**Contents of the Financial Statements
for the year ended 31 December 2022**

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The Moreton-In-Marsh Charity

Report of the Trustees for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and public benefit

The objects for which the charity is established are to relieve, either generally or individually, persons resident in the parish of Moreton-in-Marsh and the neighbourhood thereof who are in conditions of need, hardship and distress by making grants of money or providing or paying for items, services or facilities calculated to reduce the need, hardship and distress of such persons.

In planning the charity's activities for the year, the trustees keep in mind the charity Commission's guidance on public benefit.

Activities and achievements for the year

The Moreton-in-Marsh Charity provided significant charitable assistance to various individuals and organisations in 2022. A total sum of £31,235 (2021 - £19,955) was given to individuals, community groups and organisations whose applications met the charity's criteria, with awards being distributed as follows:

Education-related needs and projects were supported with grants totalling £5,486 (2021 - £10,000), with individual students receiving assistance with university and education expenses totalling £2,400 (2021 - £2,000). Sports and community projects were generously supported with £19,145 (2021 - £4,839). Support of £4,204 (2021 - £3,116) was provided to individuals and families in particular financial difficulty.

Very few applications were refused. Those that were not approved were from outside the area covered by the Charity or did not fall within the Charity's objectives. Under the terms of the Charity's constitution, applications from people resident outside the Parish of Moreton-in-Marsh cannot be considered. Additionally, the Moreton-in-Marsh Charity's constitution does not permit it to give to other registered charities. Wherever possible, however, such applicants were given advice about other charities and potential funding opportunities.

FINANCIAL REVIEW

Investment policy and objectives

The Trustees' Act 2000 now confers the charity's investment powers. The charity aims to gain the best interest rates and does not invest in any risk funds.

Reserves policy

The charity has no significant source of income other than investment income. The trustees will endeavour to maintain reserves at a level that provides recurring income for the trustees to distribute in accordance with the scheme.

The Moreton-In-Marsh Charity

Report of the Trustees for the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charity is governed by a scheme dated 9 October 1986.

Risk management

The trustees actively review the major risks faced by the charity on a regular basis, and having examined operational and business risks confronting it, can confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

239298

Principal address

7 Stockwells
Moreton-in-Marsh
Gloucestershire
GL56 0HQ

Trustees

The Lord Dulverton (resigned 31/12/2022)

R P Hooper (Chairman)

A M Whitworth

P Allen

S Allen (resigned 2/2/2022)

J M Borsay (resigned 6/6/2022)

J Sullivan

M Woodhams (resigned 6/6/2022)

E Hamilton (resigned 31/5/2022)

J M Berry

B M Hardy

J H Curran (appointed 7/3/2022)

T D Maull (appointed 5/9/2022)

The trustees who acted for the charity during the year are as stated above. Under the scheme the body of trustees shall consist when complete of nine persons being; two ex-officio trustees, three nominative trustees and four co-optative trustees. The ex-officio trustees shall be The Lord of the Manor of Bourton and Moreton and The Rector of the Ecclesiastical Parish of St David, Moreton-in-Marsh. Nominative trustees shall be appointed by Moreton-in-Marsh Parish Council for a term of four years at a meeting held in the ordinary practice of the council. Co-optative trustees shall be appointed for a term of five years by a resolution of the trustees passed at a special meeting of which no less than 21 days notice has been given.

The Moreton-In-Marsh Charity

**Report of the Trustees
for the year ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Asad Noorani
Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

Solicitors

Peter Snodgrass
Shakespeares
Bridgeway House
Bridgeway
Stratford-Upon-Avon
Warwickshire
CV37 6YX

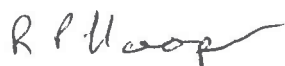
Bankers

Lloyds Bank Plc
High Street
Moreton-in-Marsh
GL56 0AY

Investment advisers

Investec Wealth & Investment Ltd
2 Gresham Street
London
EC2V 7QP

Approved by order of the board of trustees on 18 September 2023 and signed on its behalf by:



R P Hooper - Trustee

Independent Examiner's Report to the Trustees of The Moreton-In-Marsh Charity

Independent examiner's report to the trustees of The Moreton-In-Marsh Charity

I report to the charity trustees on my examination of the accounts of The Moreton-In-Marsh Charity (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 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.



Asad Noorani
The Institute of Chartered Accountants in England and Wales

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

18 September 2023

The Moreton-In-Marsh Charity

Statement of Financial Activities
for the year ended 31 December 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations & investment income		<u>25,967</u>	<u>23,103</u>
EXPENDITURE ON			
Raising funds	2	9,867	9,987
Other		<u>32,960</u>	21,754
Total		<u>42,827</u>	<u>31,741</u>
Net gains/(losses) on investments		<u>(104,726)</u>	<u>84,769</u>
NET INCOME/(EXPENDITURE)		<u>(121,586)</u>	76,131
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,132,446</u>	1,056,315
TOTAL FUNDS CARRIED FORWARD		<u><u>1,010,860</u></u>	<u><u>1,132,446</u></u>

The notes form part of these financial statements

The Moreton-In-Marsh Charity

Balance Sheet
31 December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Investments	5	950,540	1,082,818
CURRENT ASSETS			
Cash at bank		60,320	49,628
NET CURRENT ASSETS		<u>60,320</u>	<u>49,628</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,010,860</u>	<u>1,132,446</u>
NET ASSETS		<u><u>1,010,860</u></u>	<u><u>1,132,446</u></u>
FUNDS	6		
Unrestricted funds		<u>1,010,860</u>	<u>1,132,446</u>
TOTAL FUNDS		<u><u>1,010,860</u></u>	<u><u>1,132,446</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2023 and were signed on its behalf by:



R P Hooper - Trustee


P.R. ALLEN

~~A M Whitworth~~ - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the year ended 31 December 2022

2. RAISING FUNDS

Investment management costs

	2022	2021
	£	£
Support costs	9,867	9,987
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations & investment income	23,103
	<u> </u>
EXPENDITURE ON	
Raising funds	9,987
Other	21,754
	<u> </u>
Total	31,741
	<u> </u>
Net gains on investments	84,769
	<u> </u>
NET INCOME	76,131
	<u> </u>
RECONCILIATION OF FUNDS	
Total funds brought forward	1,056,315

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
		<u> </u>
	TOTAL FUNDS CARRIED FORWARD	<u><u>1,132,446</u></u>
 5. FIXED ASSET INVESTMENTS		 Listed investments £
	MARKET VALUE	
	At 1 January 2022	1,082,818
	Additions	288,764
	Disposals	(316,316)
	Revaluations	(104,726)
		<u> </u>
	At 31 December 2022	950,540
		<u> </u>
	NET BOOK VALUE	
	At 31 December 2022	950,540
		<u><u> </u></u>
	At 31 December 2021	<u><u>1,082,818</u></u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £
Valuation in 2022	<u><u>950,540</u></u>

6. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	1,132,446	(121,586)	1,010,860
TOTAL FUNDS	<u>1,132,446</u>	<u>(121,586)</u>	<u>1,010,860</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	25,967	(42,827)	(104,726)	(121,586)
TOTAL FUNDS	<u>25,967</u>	<u>(42,827)</u>	<u>(104,726)</u>	<u>(121,586)</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	1,056,315	76,131	1,132,446
TOTAL FUNDS	<u>1,056,315</u>	<u>76,131</u>	<u>1,132,446</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2022

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	23,103	(31,741)	84,769	76,131
TOTAL FUNDS	<u>23,103</u>	<u>(31,741)</u>	<u>84,769</u>	<u>76,131</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	1,056,315	(45,455)	1,010,860
TOTAL FUNDS	<u>1,056,315</u>	<u>(45,455)</u>	<u>1,010,860</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	49,070	(74,568)	(19,957)	(45,455)
TOTAL FUNDS	<u>49,070</u>	<u>(74,568)</u>	<u>(19,957)</u>	<u>(45,455)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

The Moreton-In-Marsh Charity

Detailed Statement of Financial Activities
for the year ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations & investment income		
Investment income	25,967	23,078
Donations	-	25
	<u>25,967</u>	<u>23,103</u>
Total incoming resources	25,967	23,103
EXPENDITURE		
Support costs		
Management		
Accountancy	1,134	1,074
Investment management fees	9,867	9,987
Secretarial fees	803	725
Relief and assistance grants	31,235	19,955
	<u>43,039</u>	<u>31,741</u>
Finance		
Currency losses / (gains)	(212)	-
	<u>42,827</u>	<u>31,741</u>
Total resources expended	42,827	31,741
Net expenditure before gains and losses	(16,860)	(8,638)
Revaluation gain/(loss)		
Increase/(decrease) in value of investments	(104,726)	84,769
Net (expenditure)/income	(121,586)	76,131

This page does not form part of the statutory financial statements