

POOR'S ALLOTMENT

England & Wales · Charity number 241730

Details

Other names	WATLINGTON SUPPORT FUND
Status	Registered
Legal form	Other
Registered	1965-05-14
Register	View on the Charity Commission register

Contact

Address	1 Old School Place Watlington OX49 5QH
Phone	01491613366
Email	Clerk@watlingtonsupportfund.org.uk
Website	www.watlingtonsupportfund.org.uk

Activities

Objects: THE OBJECT AS ALTERED UNDER SECTION 2 ARE TO BE TO RELIEVE GENERALLY OR INDIVIDUALLY THE PERSONS IN NEED IN THE PARISH OF WATLING (SEE NOTICE FOR FULL DETAILS)

Activities: The relief of persons resident in the parish of Watlington who are in need, hardship or distress or sick, convalescent, disabled or infirm by relieving their suffering or assisting their recovery. In exceptional cases the Trustees may decide to assist someone (who must otherwise be qualified) who is resident immediately outside the area of benefit or only temporarily resident in the area.

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
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** ANCIENT PARISH OF WATLINGTON
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£42,408	£26,714	-	-
2023-12-31	£40,986	£35,468	-	-
2022-12-31	£37,150	£14,916	-	-
2021-12-31	£33,711	£24,578	-	-
2020-12-31	£32,709	£14,542	-	-

Trustees

Name	Role	Appointed
NICHOLA ANN STAFFORD	Chair	2011-05-30
Andrew Peter David Aherne		2023-09-15
DOREEN MARY HOBBS		2016-02-16
David John Tindale		2023-03-21
Jacqueline Hocking		2023-09-15
Margaret Elizabeth Barton		2017-03-20
Rev Valerie Kearney		2025-01-20
Trevor John Didcock		2025-03-17

POOR'S ALLOTMENT

England & Wales - Charity number 241730

Accounts

Registered Charity Number - 241730

POOR'S ALLOTMENT
Known Locally as :
WATLINGTON SUPPORT FUND
REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2024

CONTENTS

Page

Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to the Accounts	7 - 10

Ridgefield Consulting
Chartered Accountants
10 Station Road
Henley on Thames
Oxfordshire
RG9 1AY

POOR'S ALLOTMENT

CHARITY INFORMATION

Trustees

Mr. D.J. Tindale (Treasurer)
 Ms. N. A. Stafford (Chairperson)
 Ms. M. Barton
 Ms. D. Hobbs
 Ms. R. Walmsley
 Ms. D. J. Young (Resigned 24 August 2024)
 Ms. J Hocking
 Mr. A Aherne
 Rev. V Kearney (Appointed 20 January 2025)
 Mr. T. Didcock (Appointed 17 March 2025)

Secretary

Mrs. V. Marshall

Independent Examiner

S. B. Thomas ACA,
 Ridgefield Consulting
 Chartered Accountants,
 10 Station Road,
 Henley on Thames,
 Oxfordshire,
 RG9 1AY

Charity Office

Watlington Community Office,
 1 Old School Place,
 Watlington,
 Oxfordshire.
 OX49 5QH

Charity Number

241730

POOR'S ALLOTMENT

TRUSTEES REPORT

The Trustees present their Report and the Financial Statements of the Charity for the year ended 31st December 2024.

Structure, Governance and Management

The Charity was constituted by Deed of Trust as Poor's Allotment on 22nd April 1815 and is registered with the Charity Commissioners number 241730.

Trustees are appointed at the AGM and serve for a four year term.

The Trustees who served during the year were:

Ms. R. Walmsley
Ms. M. Barton
Ms. D. Hobbs
Ms. N. A. Stafford
Ms. D. J. Young
Mr. D. J. Tindale
Mr. A Aherne
Ms. J Hocking

Trustees are all residents and are considered to have a good standing within the local community. These factors, along with the individual's ability to make informed and considered decisions, are taken into account before a Trustee is appointed.

Aims and Organisation

The objectives of the Charity are :

1. The relief of persons resident in the parish of Watlington who are
 - In need, hardship or distress or sick, convalescent, disabled or infirm.
 - By relieving their suffering or assisting their recovery.
2. The Trustees may relieve persons in need or those eligible for assistance by :
 - Making grants of money to them, or
 - Providing or paying for goods, services or facilities for them, or
 - Making grants of money to other persons or bodies who provide the good services or facilities to those in need or those eligible for assistance.
3. In exceptional cases the Trustees may decide to assist someone (who must otherwise be qualified) who is resident immediately outside the area of benefit or only temporarily resident in the area of benefit.

POOR'S ALLOTMENT

TRUSTEES REPORT

Review of Activities

During the year, the Charity generated incoming resources of £42,408 (2023: £40,986). This enabled the Charity to provide donations of £15,831 (2023: £17,532) to support individuals and charitable groups within the parish of Watlington.

Future Plans

The Charity aims to continue to provide support and assistance to those in need within the parish of Watlington.

Reserves Policy

The Charity aims to maintain sufficient reserves to ensure that it can continue to meet its objectives within the local community. This policy has been achieved again this year.

Trustees' Responsibilities

The Trustees recognise their responsibility for keeping proper accounting records and preparing Financial Statements each year. The appended accounts have been prepared on the accruals basis and have been examined by an Independent Examiner, whose report is also attached.

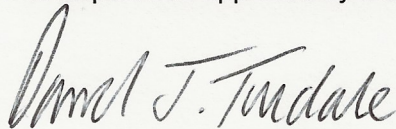
Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission with regards to Public Benefit.

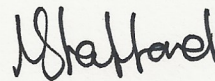
Laws and Regulations

The Charity has been compliant with prevailing laws and regulations in force during the year.

This Report was approved by the Trustees :



Mr. D.J. Tindale
Trustee



Ms. N. A. Stafford
Trustee

Date:

1/9/2025

1.9.2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

POOR'S ALLOTMENT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

S. B. Thomas, ACA
Kench & Co Ltd
Chartered Accountants,
10 Station Road,
Henley on Thames,
Oxfordshire.
RG9 1AY

Date:

POOR'S ALLOTMENT**INCOME AND EXPENDITURE ACCOUNT****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 DECEMBER 2024**

	<u>Unrestricted funds</u>	<u>Unrestricted funds</u>
	<u>2024</u>	<u>2023</u>
<u>INCOME</u>		
COIF Deposit Interest	-	-
Charinco Interest	-	-
Dividends	37,268	34,834
Grazing Licence	2,580	5,501
Rental Income	2,501	10
Other Income - Donations	59	640
Total Incoming Resources	<u>42,408</u>	<u>40,986</u>
 <u>OUTGOINGS</u>		
Direct Charitable Expenditure – Donations	(15,831)	(17,532)
Management and Administration	(10,483)	(17,236)
Watlington Public Charities - Rent	(400)	(400)
Depreciation	-	(300)
	<u>(26,714)</u>	<u>(35,468)</u>
 <u>Net Incoming Resources for the Year</u>	15,694	5,515
(Deficit)/Surplus on Revaluation of Investments	20,587	34,114
Funds as at 1 January 2024	936,058	896,426
Funds as at 31 December 2024	<u>972,339</u>	<u>936,058</u>

POOR'S ALLOTMENT**BALANCE SHEET****STATEMENT OF ASSETS AND LIABILITIES****31 DECEMBER 2024**

	<u>Note</u>	<u>2024</u>	<u>2023</u>
<u>Fixed Assets</u>			
Tangible Assets	2	5	5
Investments	3	885,923	865,336
		<u>885,928</u>	<u>865,341</u>
<u>Current Assets</u>			
Debtors	4	-	-
Cash at Bank and in Hand		89,268	73,274
		<u>89,268</u>	<u>73,274</u>
<u>Creditors</u> : Amounts falling due within one year	5	<u>(2,857)</u>	<u>(2,557)</u>
<u>Net Current Assets</u>		86,411	70,717
<u>Total Assets Less Current Liabilities</u>		<u>972,339</u>	<u>936,058</u>
<u>Net Assets</u>		<u>972,339</u>	<u>936,058</u>
<u>Capital and Reserves</u>			
Income and Expenditure Account (Unrestricted funds)	6	972,339	936,058
		<u>972,339</u>	<u>936,058</u>

Approved by the Trustees on :

1st September 2025

N. Stafford

Ms. N. A. Stafford
Trustee

D. J. Tindale

Mr D.J. Tindale
Trustee

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2024****1 Accounting Policies****Charity information**

Poor's Allotment was established by Deed of Trust on 22 April 1815 as an unincorporated charity and is registered with the Charity Commissioners, charity registration number 241730.

Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Incoming Resources

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

Tangible fixed assets

Freehold land and buildings and computer equipment are stated at cost less depreciation. Depreciation on computer equipment is charged on a 3 years straight line basis.

Fixed asset investments

Fixed asset investments are initially measured at transaction price, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the income and expenditure account.

POOR'S ALLOTMENT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's Balance Sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the Financial Statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest rate method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2024****2 Tangible Fixed Assets**

	<u>Land & Buildings</u>	<u>Computer Equipment</u>	<u>Total</u>
Cost			
At 1 January 2024	5	900	905
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>5</u>	<u>900</u>	<u>905</u>
Depreciation and impairment			
At 1 January 2024	-	900	900
Depreciation charged in year	-	-	-
Eliminated in respect of disposals	-	-	-
At 31 December 2024	<u>5</u>	<u>900</u>	<u>900</u>
Carrying amount			
At 1 January 2024	5	-	5
At 31 December 2024	<u>5</u>	<u>-</u>	<u>5</u>

3 Investments

	<u>Investments In COIF Funds</u>	<u>Investments M&G Charifund</u>	<u>Other Investments</u>	<u>Total</u>
At 1 January 2024	516,518	318,605	30,213	865,336
Additions	-	-	-	-
Revaluation surplus/(deficit)	12,296	8,306	(15)	20,587
At 31 December 2024	<u>528,814</u>	<u>326,911</u>	<u>30,198</u>	<u>885,923</u>

Analysis of Investments

	<u>2024</u>	<u>2023</u>
Listed Investments	885,923	865,336
	<u>885,923</u>	<u>865,336</u>

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2024**

4 Debtors	<u>2024</u>	<u>2023</u>
Trade debtors	-	-
Unpaid rental income	-	-
Accrued income	-	-
	<u>-</u>	<u>-</u>

5 Creditors : Amounts falling due within one year	<u>2024</u>	<u>2023</u>
Other Creditors	-	-
Deferred Income	757	757
Accruals	2,100	1,800
	<u>2,857</u>	<u>2,557</u>

6 Income and Expenditure Account	<u>2024</u>	<u>2023</u>
At 1 January 2024	936,058	896,426
Net incoming /(outgoing) resources for the year	36,281	39,632
At 31 December 2024	<u>972,339</u>	<u>936,058</u>

7 Trustees' Remuneration

The Trustees received no remuneration and no expenses were reimbursed to Trustees during the year.

8 Restricted Funds

There were no restricted funds in the year ended 31st December 2024.

9 Related Party Transactions

There are no related party transactions during the year ended 31st December 2024.

POOR'S ALLOTMENT

England & Wales - Charity number 241730

Accounts

POOR'S ALLOTMENT
Known Locally as :
WATLINGTON SUPPORT FUND
REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2023

<u>CONTENTS</u>	<u>Page</u>
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to the Accounts	7 - 10

Ridgefield Consulting
Chartered Accountants
10 Station Road
Henley on Thames
Oxfordshire
RG9 1AY

POOR'S ALLOTMENT**CHARITY INFORMATION**

Trustees	Ms. R. Walmsley	(Treasurer)
	Ms. N. A. Stafford	(Chairperson)
	Ms. M. Barton	
	Ms. D. Hobbs	
	Mr. D. J. Tindale	(Appointed 21 March 2023)
	Ms. D. J. Young	(Appointed 21 March 2023)
	Ms. J Hocking	(Appointed 15 September 2023)
	Mr. A Aherne	(Appointed 15 September 2023)
	Mr. E Joint	(Resigned 25 January 2023)
	Ms. S. McKinley	(Resigned on 04 July 2023)
	Ms. S. Pullen	(Resigned on 18 March 2024)
Secretary	Mrs. V. Marshall	
Independent Examiner	S. B. Thomas ACA, Ridgefield Consulting Chartered Accountants, 10 Station Road, Henley on Thames, Oxfordshire, RG9 1AY	
Charity Office	Watlington Community Office, 1 Old School Place, Watlington, Oxfordshire. OX49 5QH	
Charity Number	241730	

POOR'S ALLOTMENT

TRUSTEES REPORT

The Trustees present their Report and the Financial Statements of the Charity for the year ended 31st December 2023.

Structure, Governance and Management

The Charity was constituted by Deed of Trust as Poor's Allotment on 22nd April 1815 and is registered with the Charity Commissioners number 241730.

Trustees are appointed at the AGM and serve for a four year term.

The Trustees who served during the year were:

Ms. S. Pullen
Ms. R. Walmsley
Ms. M. Barton
Ms. D. Hobbs
Mr. E. Joint
Ms. N. A. Stafford
Ms. S. McKinley
Ms. D. J. Young
Mr. D. J. Tindale
Mr. A Aherne
Ms. J Hocking

Trustees are all residents and are considered to have a good standing within the local community. These factors, along with the individual's ability to make informed and considered decisions, are taken into account before a Trustee is appointed.

Aims and Organisation

The objectives of the Charity are :

1. The relief of persons resident in the parish of Watlington who are
 - In need, hardship or distress or sick, convalescent, disabled or infirm.
 - By relieving their suffering or assisting their recovery.
2. The Trustees may relieve persons in need or those eligible for assistance by :
 - Making grants of money to them, or
 - Providing or paying for goods, services or facilities for them, or
 - Making grants of money to other persons or bodies who provide the good services or facilities to those in need or those eligible for assistance.
3. In exceptional cases the Trustees may decide to assist someone (who must otherwise be qualified) who is resident immediately outside the area of benefit or only temporarily resident in the area of benefit.

POOR'S ALLOTMENT

TRUSTEES REPORT

Review of Activities

During the year, the Charity generated incoming resources of £40,986 (2022: £37,150). This enabled the Charity to provide donations of £17,532 (2022: £4,418) to support individuals and charitable groups within the parish of Watlington.

Future Plans

The Charity aims to continue to provide support and assistance to those in need within the parish of Watlington.

Reserves Policy

The Charity aims to maintain sufficient reserves to ensure that it can continue to meet its objectives within the local community. This policy has been achieved again this year.

Trustees' Responsibilities

The Trustees recognise their responsibility for keeping proper accounting records and preparing Financial Statements each year. The appended accounts have been prepared on the accruals basis and have been examined by an Independent Examiner, whose report is also attached.

Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission with regards to Public Benefit.

Laws and Regulations

The Charity has been compliant with prevailing laws and regulations in force during the year.

This Report was approved by the Trustees :

Ms. R. Walmsley
Trustee

Ms. N. A. Stafford
Trustee

Date:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

POOR'S ALLOTMENT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

S. B. Thomas, ACA
Kench & Co Ltd
Chartered Accountants,
10 Station Road,
Henley on Thames,
Oxfordshire.
RG9 1AY

Date:

POOR'S ALLOTMENT**INCOME AND EXPENDITURE ACCOUNT****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 DECEMBER 2023**

	<u>Unrestricted funds</u>	<u>Unrestricted funds</u>
	<u>2023</u>	<u>2022</u>
<u>INCOME</u>		
COIF Deposit Interest		307
Charinco Interest		481
Dividends	34,834	33,392
Grazing Licence	5,501	2,950
Rental Income	10	10
Other Income - Donations	640	10
Total Incoming Resources	<u>40,986</u>	<u>37,150</u>
 <u>OUTGOINGS</u>		
Direct Charitable Expenditure – Donations	(17,532)	(4,418)
Management and Administration	(17,236)	(9,398)
Watlington Public Charities - Rent	(400)	(800)
Depreciation	(300)	(300)
	<u>(35,468)</u>	<u>(14,916)</u>
 <u>Net Incoming Resources for the Year</u>	5,518	22,234
(Deficit)/Surplus on Revaluation of Investments	34,114	(84,702)
Funds as at 1 January 2023	896,426	958,894
Funds as at 31 December 2023	<u>936,058</u>	<u>896,426</u>

POOR'S ALLOTMENT**BALANCE SHEET****STATEMENT OF ASSETS AND LIABILITIES****31 DECEMBER 2023**

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<u>Fixed Assets</u>			
Tangible Assets	2	5	305
Investments	3	865,336	831,221
		<u>865,341</u>	<u>831,526</u>
<u>Current Assets</u>			
Debtors	4		1,239
Cash at Bank and in Hand		73,274	67,472
		<u>73,274</u>	<u>68,711</u>
<u>Creditors</u> : Amounts falling due within one year	5	(2,557)	(3,811)
		<u>70717</u>	<u>64,900</u>
<u>Net Current Assets</u>		<u>936,058</u>	<u>896,426</u>
<u>Total Assets Less Current Liabilities</u>			
<u>Net Assets</u>		<u>936,058</u>	<u>896,426</u>
<u>Capital and Reserves</u>			
Income and Expenditure Account (Unrestricted funds)	6	936,058	896,426
		<u>936,058</u>	<u>896,426</u>

Approved by the Trustees on :

Ms. N. A. Stafford
Trustee

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2023****1 Accounting Policies****Charity information**

Poor's Allotment was established by Deed of Trust on 22 April 1815 as an unincorporated charity and is registered with the Charity Commissioners, charity registration number 241730.

Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Incoming Resources

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

Tangible fixed assets

Freehold land and buildings and computer equipment are stated at cost less depreciation. Depreciation on computer equipment is charged on a 3 years straight line basis.

Fixed asset investments

Fixed asset investments are initially measured at transaction price, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the income and expenditure account.

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS**
FOR THE YEAR ENDED 31 DECEMBER 2023**Financial Instruments**

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's Balance Sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the Financial Statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest rate method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2023****2 Tangible Fixed Assets**

	<u>Land & Buildings</u>	<u>Computer Equipment</u>	<u>Total</u>
Cost			
At 1 January 2023	5	900	905
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>5</u>	<u>900</u>	<u>905</u>
Depreciation and impairment			
At 1 January 2023	-	600	600
Depreciation charged in year	-	300	300
Eliminated in respect of disposals	-	-	-
At 31 December 2023	<u>5</u>	<u>900</u>	<u>900</u>
Carrying amount			
At 1 January 2023	5	0	5
At 31 December 2023	<u>5</u>	<u>0</u>	<u>5</u>

3 Investments

	<u>Investments In COIF Funds</u>	<u>Investments In M & G Charifund</u>	<u>Other Investments</u>	<u>Total</u>
At 1 January 2023	475,887	326,271	29,063	831,221
Additions	-	-	-	-
Revaluation surplus/(deficit)	40,631	(7,666)	1,150	34,115
At 31 December 2023	<u>516,518</u>	<u>318,605</u>	<u>30,213</u>	<u>865,336</u>

Analysis of Investments

	<u>2023</u>	<u>2022</u>
Listed Investments	865,336	831,221
	<u>865,336</u>	<u>831,221</u>

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2023**

4 <u>Debtors</u>	<u>2023</u>	<u>2022</u>
Trade debtors	-	450
Unpaid rental income	-	725
Accrued income	-	64
	<u>—</u>	<u>1,175</u>

5 <u>Creditors</u> : Amounts falling due within one year	<u>2023</u>	<u>2022</u>
Other Creditors	-	2,856
Deferred Income	757	723
Accruals	1,800	232
	<u>2,557</u>	<u>3,811</u>

6 <u>Income and Expenditure Account</u>	<u>2023</u>	<u>2022</u>
At 1 January 2023	896,426	958,894
Net incoming /(outgoing) resources for the year	39,632	(62,468)
At 31 December 2023	<u>936,058</u>	<u>896,426</u>

7 Trustees' Remuneration

The Trustees received no remuneration and no expenses were reimbursed to Trustees during the year.

8 Restricted Funds

There were no restricted funds in the year ended 31st December 2023.

9 Related Party Transactions

There are no related party transactions during the year ended 31st December 2023.

POOR'S ALLOTMENT

England & Wales - Charity number 241730

Accounts

POOR'S ALLOTMENT
Known Locally as :
WATLINGTON SUPPORT FUND
REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2022

<u>CONTENTS</u>	<u>Page</u>
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to the Accounts	7 - 10

KENCH & CO LTD
Chartered Accountants
10 Station Road
Henley on Thames
Oxfordshire
RG9 1AY

POOR'S ALLOTMENT

CHARITY INFORMATION

Trustees

Ms. S. Pullen
 Ms. R. Walmsley (Treasurer)
 Ms. M. Barton
 Ms. D. Hobbs
 Ms. N. A. Stafford (Chairperson)
 Ms. S. McKinley
 Mr. D. J. Tindale (Appointed 21 March 2023)
 Ms. D. J. Young (Appointed 21 March 2023)

Secretary

Mrs. V. Marshall

Independent Examiner

S. B. Thomas ACA,
 Kench & Co Ltd,
 Chartered Accountants,
 10 Station Road,
 Henley on Thames,
 Oxfordshire,
 RG9 1AY

Charity Office

Watlington Community Office,
 1 Old School Place,
 Watlington,
 Oxfordshire.
 OX49 5QH

Charity Number

241730

POOR'S ALLOTMENT

TRUSTEES REPORT

The Trustees present their Report and the Financial Statements of the Charity for the year ended 31st December 2022.

Structure, Governance and Management

The Charity was constituted by Deed of Trust as Poor's Allotment on 22nd April 1815 and is registered with the Charity Commissioners number 241730.

Trustees are appointed at the AGM and serve for a four year term.

The Trustees who served during the year were:

Ms. S. Pullen	
Ms. R. Walmsley	
Mr. R. Barber	(Retired 5 July 2022)
Ms. M. Barton	
Ms. D. Hobbs	
Mr. E. Joint	(Retired 14 December 2022)
Ms. N. A. Stafford	
Mr. R. Smith	(Retired 8 July 2022)
Ms. S. McKinley	(Appointed 16 August 2022)

Trustees are all local residents and are considered to have a good standing within the local community. These factors, along with the individual's ability to make informed and considered decisions, are taken into account before a Trustee is appointed.

Aims and Organisation

The objectives of the Charity are :

1. The relief of persons resident in the parish of Watlington who are
 - In need, hardship or distress or sick, convalescent, disabled or infirm.
 - By relieving their suffering or assisting their recovery.
2. The Trustees may relieve persons in need or those eligible for assistance by :
 - Making grants of money to them, or
 - Providing or paying for goods, services or facilities for them, or
 - Making grants of money to other persons or bodies who provide the goods, services or facilities to those in need or those eligible for assistance.
3. In exceptional cases the Trustees may decide to assist someone (who must otherwise be qualified) who is resident immediately outside the area of benefit or only temporarily resident in the area of benefit.

POOR'S ALLOTMENT

TRUSTEES REPORT

Review of Activities

During the year, the Charity generated incoming resources of £37,150 (2021: £33,711). This enabled the Charity to provide donations of £4,418 (2021: £18,721) to support individuals and charitable groups within the parish of Watlington.

Future Plans

The Charity aims to continue to provide support and assistance to those in need within the parish of Watlington.

Reserves Policy

The Charity aims to maintain sufficient reserves to ensure that it can continue to meet its objectives within the local community. This policy has been achieved again this year.

Trustees' Responsibilities

The Trustees recognise their responsibility for keeping proper accounting records and preparing Financial Statements each year. The appended accounts have been prepared on the accruals basis and have been examined by an Independent Examiner, whose report is also attached.

Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission with regards to Public Benefit.

Laws and Regulations

The Charity has been compliant with prevailing laws and regulations in force during the year.

This Report was approved by the Trustees :

Ms. R. Walmsley
Trustee

Date:

30/06/23

Ms. N. A. Stafford
Trustee

4/07/23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

POOR'S ALLOTMENT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

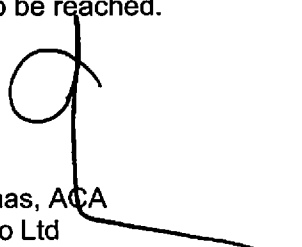
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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



S. B. Thomas, ACA
Kench & Co Ltd
Chartered Accountants,
10 Station Road,
Henley on Thames,
Oxfordshire.
RG9 1AY

Date: 07 JUL 2023

POOR'S ALLOTMENT**INCOME AND EXPENDITURE ACCOUNT****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>Unrestricted funds</u>	<u>Unrestricted funds</u>
	<u>2022</u>	<u>2021</u>
<u>INCOME</u>		
COIF Deposit Interest	307	3
Charinco Interest	481	481
Dividends	33,392	30,257
Grazing Licence	2,950	2,950
Rental Income	10	10
Other Income - Donations	10	10
Total Incoming Resources	<u>37,150</u>	<u>33,711</u>
 <u>OUTGOINGS</u>		
Direct Charitable Expenditure – Donations	(4,418)	(18,721)
Management and Administration	(9,398)	(4,731)
Watlington Public Charities - Rent	(800)	(826)
Depreciation	(300)	(300)
	<u>(14,916)</u>	<u>(24,578)</u>
 <u>Net Incoming Resources for the Year</u>	22,234	9,133
(Deficit)/Surplus on Revaluation of Investments	(84,702)	105,015
Funds as at 1 January 2022	958,894	844,746
Funds as at 31 December 2022	<u>896,426</u>	<u>958,894</u>

POOR'S ALLOTMENT**BALANCE SHEET****STATEMENT OF ASSETS AND LIABILITIES****31 DECEMBER 2022**

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<u>Fixed Assets</u>			
Tangible Assets	2	305	605
Investments	3	831,221	900,923
		<u>831,526</u>	<u>901,528</u>
<u>Current Assets</u>			
Debtors	4	1,239	1,175
Cash at Bank and in Hand		67,472	59,035
		<u>68,711</u>	<u>60,210</u>
<u>Creditors</u> : Amounts falling due within one year	5	<u>(3,811)</u>	<u>(2,844)</u>
<u>Net Current Assets</u>		64,900	57,366
<u>Total Assets Less Current Liabilities</u>		<u>896,426</u>	<u>958,894</u>
<u>Net Assets</u>		<u>896,426</u>	<u>958,894</u>
<u>Capital and Reserves</u>			
Income and Expenditure Account (Unrestricted funds)	6	896,426	958,894
		<u>896,426</u>	<u>958,894</u>

Approved by the Trustees on : 04 JUL 2023

Ms. N. A. Stafford
TrusteeN. Stafford
4/07/23

POOR'S ALLOTMENT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

Charity information

Poor's Allotment was established by Deed of Trust on 22 April 1815 as an unincorporated charity and is registered with the Charity Commissioners, charity registration number 241730.

Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Incoming Resources

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

Tangible fixed assets

Freehold land and buildings and computer equipment are stated at cost less depreciation. Depreciation on computer equipment is charged on a 3 years straight line basis.

Fixed asset investments

Fixed asset investments are initially measured at transaction price, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the income and expenditure account.

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS**
FOR THE YEAR ENDED 31 DECEMBER 2022**Financial Instruments**

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's Balance Sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the Financial Statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest rate method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2022****2 Tangible Fixed Assets**

	<u>Land & Buildings</u>	<u>Computer Equipment</u>	<u>Total</u>
Cost			
At 1 January 2022	5	900	905
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>5</u>	<u>900</u>	<u>905</u>
Depreciation and impairment			
At 1 January 2022	-	300	300
Depreciation charged in year	-	300	300
Eliminated in respect of disposals	-	-	-
At 31 December 2022	<u>-</u>	<u>600</u>	<u>600</u>
Carrying amount			
At 1 January 2022	5	600	605
At 31 December 2022	<u>5</u>	<u>300</u>	<u>305</u>

3 Investments

	<u>Investments In COIF Funds</u>	<u>Investments In M & G Charifund</u>	<u>Other Investments</u>	<u>Total</u>
At 1 January 2022	522,687	345,515	32,721	900,923
Additions	15,000	-	-	15,000
Revaluation surplus/(deficit)	(61,800)	(19,244)	(3,658)	(84,702)
At 31 December 2022	<u>475,887</u>	<u>326,271</u>	<u>29,063</u>	<u>831,221</u>

Analysis of Investments

	<u>2022</u>	<u>2021</u>
Listed Investments	831,221	900,923
	<u>831,221</u>	<u>900,923</u>

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2022**

4 Debtors	<u>2022</u>	<u>2021</u>
Trade debtors	450	450
Unpaid rental income	725	725
Accrued income	64	-
	<u>1,239</u>	<u>1,175</u>
5 Creditors : Amounts falling due within one year	<u>2022</u>	<u>2021</u>
Other Creditors	2,856	1,936
Deferred Income	723	723
Accruals	232	185
	<u>3,811</u>	<u>2,844</u>
6 Income and Expenditure Account	<u>2022</u>	<u>2021</u>
At 1 January 2022	958,894	844,746
Net incoming /(outgoing) resources for the year	(62,468)	114,148
At 31 December 2022	<u>896,426</u>	<u>958,894</u>

7 Trustees' Remuneration

The Trustees received no remuneration and no expenses were reimbursed to Trustees during the year.

8 Restricted Funds

There were no restricted funds in the year ended 31st December 2022.

9 Related Party Transactions

There are no related party transactions during the year ended 31st December 2022.

POOR'S ALLOTMENT

England & Wales - Charity number 241730

Accounts

POOR'S ALLOTMENT
Known Locally as :
WATLINGTON SUPPORT FUND
REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2021

<u>CONTENTS</u>	<u>Page</u>
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to the Accounts	7 - 10

KENCH & CO LTD
Chartered Accountants
10 Station Road
Henley on Thames
Oxfordshire
RG9 1AY

POOR'S ALLOTMENT

CHARITY INFORMATION

Trustees	Ms. S. Pullen	(Chairperson)
	Ms. R. Walmsley	(Treasurer)
	Mr. R. Barber	
	Ms. M. Barton	
	Ms. D. Hobbs	
	Mr. E. Joint	(Appointed 14 December 2021)
	Ms. N. A. Stafford	
	Mr. R. Smith	(Appointed 8 July 2021)
Secretary	Mrs. V. Marshall	
Independent Examiner	S. B. Thomas ACA, Kench & Co Ltd, Chartered Accountants, 10 Station Road, Henley on Thames, Oxfordshire, RG9 1AY	
Charity Office	Watlington Community Office, 1 Old School Place, Watlington, Oxfordshire. OX49 5QH	
Charity Number	241730	

POOR'S ALLOTMENT

TRUSTEES REPORT

The Trustees present their Report and the Financial Statements of the Charity for the year ended 31st December 2021.

Structure, Governance and Management

The Charity was constituted by Deed of Trust as Poor's Allotment on 22nd April 1815 and is registered with the Charity Commissioners number 241730.

Trustees are appointed at the AGM and serve for a four year term.

The Trustees who served during the year were:

Ms. S. Pullen	
Ms. R. Walmsley	
Mr. R. Barber	
Ms. M. Barton	
Ms. D. Hobbs	
Ms. L. Nicholson	(Retired 14 December 2021)
Mr. E. Joint	(Appointed 14 December 2021)
Ms. N. A. Stafford	
Mr. R. Tappin	(Retired 8 July 2021)
Mr. R. Smith	(Appointed 8 July 2021)

Trustees are all local residents and are considered to have a good standing within the local community. These factors, along with the individual's ability to make informed and considered decisions, are taken into account before a Trustee is appointed.

Aims and Organisation

The objectives of the Charity are :

1. The relief of persons resident in the parish of Watlington who are
 - In need, hardship or distress or sick, convalescent, disabled or infirm.
 - By relieving their suffering or assisting their recovery.
2. The Trustees may relieve persons in need or those eligible for assistance by :
 - Making grants of money to them, or
 - Providing or paying for goods, services or facilities for them, or
 - Making grants of money to other persons or bodies who provide the goods, services or facilities to those in need or those eligible for assistance.
3. In exceptional cases the Trustees may decide to assist someone (who must otherwise be qualified) who is resident immediately outside the area of benefit or only temporarily resident in the area of benefit.

POOR'S ALLOTMENT

TRUSTEES REPORT

Review of Activities

During the year, the Charity generated incoming resources of £33,711 (2020: £32,709). This enabled the Charity to provide donations of £18,721 (2020: £14,542) to support individuals and charitable groups within the parish of Watlington.

Future Plans

The Charity aims to continue to provide support and assistance to those in need within the parish of Watlington.

Reserves Policy

The Charity aims to maintain sufficient reserves to ensure that it can continue to meet its objectives within the local community. This policy has been achieved again this year.

Trustees' Responsibilities

The Trustees recognise their responsibility for keeping proper accounting records and preparing Financial Statements each year. The appended accounts have been prepared on the accruals basis and have been examined by an Independent Examiner, whose report is also attached.

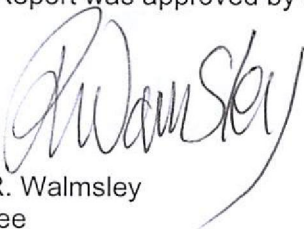
Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission with regards to Public Benefit.

Laws and Regulations

The Charity has been compliant with prevailing laws and regulations in force during the year.

This Report was approved by the Trustees :



Ms. R. Walmsley
Trustee



Ms. S. Pullen
Trustee

Date:

21/6/22

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

POOR'S ALLOTMENT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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



S. B. Thomas, ACA
Kench & Co Ltd
Chartered Accountants,
10 Station Road,
Henley on Thames,
Oxfordshire.
RG9 1AY

Date: 24 JUN 2022

POOR'S ALLOTMENT**INCOME AND EXPENDITURE ACCOUNT****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 DECEMBER 2021**

	<u>Unrestricted funds</u>	<u>Unrestricted funds</u>
	<u>2021</u>	<u>2020</u>
<u>INCOME</u>		
COIF Deposit Interest	3	66
Charinco Interest	481	182
Dividends	30,257	28,397
Grazing Licence	2,950	4,044
Rental Income	10	10
Other Income - Donations	10	10
Total Incoming Resources	<u>33,711</u>	<u>32,709</u>
<u>OUTGOINGS</u>		
Direct Charitable Expenditure – Donations	(18,721)	(14,542)
Management and Administration	(4,731)	(3,164)
Watlington Public Charities - Rent	(826)	(1,508)
Depreciation	(300)	-
	<u>(24,578)</u>	<u>(19,214)</u>
<u>Net Incoming Resources for the Year</u>	9,133	13,495
(Deficit)/Surplus on Revaluation of Investments	105,015	(34,939)
Funds as at 1 January 2021	844,746	866,190
Funds as at 31 December 2021	<u>958,894</u>	<u>844,746</u>

POOR'S ALLOTMENTBALANCE SHEETSTATEMENT OF ASSETS AND LIABILITIES31 DECEMBER 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<u>Fixed Assets</u>			
Tangible Assets	2	605	5
Investments	3	900,923	780,908
		<u>901,528</u>	<u>780,913</u>
<u>Current Assets</u>			
Debtors	4	1,175	4,281
Cash at Bank and in Hand		59,035	63,784
		<u>60,210</u>	<u>68,065</u>
<u>Creditors</u> : Amounts falling due within one year	5	(2,844)	(4,232)
		<u>57,366</u>	<u>63,833</u>
<u>Net Current Assets</u>			
		<u>958,894</u>	<u>844,746</u>
<u>Total Assets Less Current Liabilities</u>			
		<u>958,894</u>	<u>844,746</u>
<u>Net Assets</u>			
		<u>958,894</u>	<u>844,746</u>
<u>Capital and Reserves</u>			
Income and Expenditure Account (Unrestricted funds)	6	958,894	844,746
		<u>958,894</u>	<u>844,746</u>

Approved by the Trustees on : 21 JUN 2022



Ms. S. Pullen
Trustee

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2021****1 Accounting Policies****Charity information**

Poor's Allotment was established by Deed of Trust on 22 April 1815 as an unincorporated charity and is registered with the Charity Commissioners, charity registration number 241730.

Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Incoming Resources

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

Tangible fixed assets

Freehold land and buildings and computer equipment are stated at cost less depreciation. Depreciation on computer equipment is charged on a 3 years straight line basis.

Fixed asset investments

Fixed asset investments are initially measured at transaction price, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the income and expenditure account.

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS**
FOR THE YEAR ENDED 31 DECEMBER 2021**Financial Instruments**

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's Balance Sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the Financial Statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2021****2 Tangible Fixed Assets**

	<u>Land & Buildings</u>	<u>Computer Equipment</u>	<u>Total</u>
Cost			
At 1 January 2021	5	-	5
Additions	-	900	900
Disposals	-	-	-
At 31 December 2021	<u>5</u>	<u>900</u>	<u>905</u>
Depreciation and impairment			
At 1 January 2021	-	-	-
Depreciation charged in year	-	300	300
Eliminated in respect of disposals	-	-	-
At 31 December 2021	<u>-</u>	<u>300</u>	<u>300</u>
Carrying amount			
At 1 January 2021	5	-	5
At 31 December 2021	<u>5</u>	<u>600</u>	<u>605</u>

3 Investments

	<u>Investments In COIF Funds</u>	<u>Investments In M & G Charifund</u>	<u>Other Investments</u>	<u>Total</u>
At 1 January 2021	457,693	291,172	32,043	780,908
Additions	-	15,000	-	15,000
Revaluation surplus/(deficit)	64,994	39,343	678	105,015
At 31 December 2021	<u>522,687</u>	<u>345,515</u>	<u>32,721</u>	<u>900,923</u>
<u>Analysis of Investments</u>			<u>2021</u>	<u>2020</u>
Listed Investments			900,923	780,908
			<u>900,923</u>	<u>780,908</u>

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2021**

4 Debtors	<u>2021</u>	<u>2020</u>
Trade debtors	450	450
Unpaid rental income	725	3,831
	<u>1,175</u>	<u>4,281</u>
5 Creditors : Amounts falling due within one year	<u>2021</u>	<u>2020</u>
Other Creditors	1,936	3,509
Deferred Income	723	723
Accruals	185	-
	<u>2,844</u>	<u>4,232</u>
6 Income and Expenditure Account	<u>2021</u>	<u>2020</u>
At 1 January 2021	844,746	866,190
Net incoming /(outgoing) resources for the year	114,148	(21,444)
At 31 December 2021	<u>958,894</u>	<u>844,746</u>

7 Trustees' Remuneration

The Trustees received no remuneration and no expenses were reimbursed to Trustees during the year.

8 Restricted Funds

There were no restricted funds in the year ended 31st December 2021.

9 Related Party Transactions

There are no related party transactions during the year ended 31st December 2021.

POOR'S ALLOTMENT

England & Wales - Charity number 241730

Accounts

POOR'S ALLOTMENT
Known Locally as :
WATLINGTON SUPPORT FUND
REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2020

<u>CONTENTS</u>	<u>Page</u>
Charity Information	1
Trustees' Report	2 - 3
Independent Examiners' Report	4 - 5
Statement of Financial Activities	6
Statement of Assets and Liabilities	7
Notes to the Accounts	8 - 11

KENCH & CO LTD
Chartered Accountants
10 Station Road
Henley on Thames
Oxfordshire
RG9 1AY

POOR'S ALLOTMENT

CHARITY INFORMATION

Trustees	Ms. S. Pullen Ms. R. Walmsley Mr. R. Barber Ms. M. Barton Ms. D. Hobbs Ms. L. Nicholson Ms. N. A. Stafford Mr. R. Tappin	(Chairperson) (Treasurer)
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Secretary	Ms. K. Gomm
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Independent Examiner	S. B. Thomas ACA, Kench & Co Ltd, Chartered Accountants, 10 Station Road, Henley on Thames, Oxfordshire, RG9 1AY
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Charity Office	Watlington Community Office, 1 Old School Place, Watlington, Oxfordshire. OX49 5QH
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Charity Number	241730
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POOR'S ALLOTMENT

TRUSTEES REPORT

The Trustees present their Report and the Financial Statements of the Charity for the year ended 31st December 2020.

Structure, Governance and Management

The Charity was constituted by Deed of Trust as Poor's Allotment on 22nd April 1815 and is registered with the Charity Commissioners number 241730.

Trustees are appointed at the AGM and serve for a four year term.

The Trustees who served during the year were:

Ms. S. Pullen
Ms. R. Walmsley
Mr. R. Barber
Ms. M. Barton
Ms. D. Hobbs
Ms. L. Nicholson
Ms. N. A. Stafford
Mr. R. Tappin

Trustees are all local residents and are considered to have a good standing within the local community. These factors, along with the individual's ability to make informed and considered decisions are taken into account before a Trustee is appointed.

Aims and Organisation

The objectives of the Charity are :

1. The relief of persons resident in the parish of Watlington who are
 - In need, hardship or distress or sick, convalescent, disabled or infirm.
 - By relieving their suffering or assisting their recovery.
2. The Trustees may relieve persons in need or those eligible for assistance by :
 - Making grants of money to them, or
 - Providing or paying for goods, services or facilities for them, or
 - Making grants of money to other persons or bodies who provide the goods, services or facilities to those in need or those eligible for assistance.
3. In exceptional cases the Trustees may decide to assist someone (who must otherwise be qualified) who is resident immediately outside the area of benefit or only temporarily resident in the area of benefit.

POOR'S ALLOTMENT

TRUSTEES REPORT

Review of Activities

During the year, the Charity generated incoming resources of £32,709 (2019: £35,102). This enabled the Charity to provide donations of £14,542 (2019: £23,458) to support individuals and charitable groups within the parish of Watlington.

Future Plans

The Charity aims to continue to provide support and assistance to those in need within the parish of Watlington.

Reserves Policy

The Charity aims to maintain sufficient reserves to ensure that it can continue to meet its objectives within the local community. This policy has been achieved again this year.

Trustees' Responsibilities

The Trustees recognise their responsibility for keeping proper accounting records and preparing Financial Statements each year. The appended accounts have been prepared on the accruals basis and have been examined by an Independent Examiner, whose report is also attached.

Public Benefit

The Trustees have paid due regard to guidance issued by the Charity Commission with regards to Public Benefit.

Laws and Regulations

The Charity has been compliant with prevailing laws and regulations in force during the year.

This Report was approved by the Trustees :

Ms. R. Walmsley
Trustee

Ms. S. Pullen
Trustee

Date:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

POOR'S ALLOTMENT

I report on the accounts of the Trust for the year ended 31 December 2020 set out on pages 6 to 11, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

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 :

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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

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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

POOR'S ALLOTMENT

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.

S. B. Thomas, ACA
Kench & Co Ltd
Chartered Accountants,
10 Station Road,
Henley on Thames,
Oxfordshire.
RG9 1AY

Date:

POOR'S ALLOTMENT**INCOME AND EXPENDITURE ACCOUNT****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 DECEMBER 2020**

	<u>Unrestricted funds</u>	<u>Unrestricted funds</u>
	<u>2020</u>	<u>2019</u>
<u>INCOME</u>		
COIF Deposit Interest	66	177
Charinco Interest	182	230
Dividends	28,397	31,908
Grazing Licence	4,044	2,466
Rental Income	10	10
Other Income - Donations	10	311
Total Incoming Resources	<u>32,709</u>	<u>35,102</u>
 <u>OUTGOINGS</u>		
Direct Charitable Expenditure – Donations	(14,542)	(23,458)
Management and Administration	(3,164)	(2,712)
Watlington Public Charities - Rent	(1,508)	(500)
	<u>(19,214)</u>	<u>(26,670)</u>
 <u>Net Incoming Resources for the Year</u>	13,495	8,432
(Deficit)/Surplus on Revaluation of Investments	(34,939)	113,272
Funds as at 1 January 2020	866,190	744,486
Funds as at 31 December 2020	<u>844,746</u>	<u>866,190</u>

POOR'S ALLOTMENT**BALANCE SHEET****31 DECEMBER 2020**

	<u>Note</u>	<u>2020</u>	<u>2019</u>
<u>Fixed Assets</u>			
Tangible Assets	2	5	5
Investments	3	780,908	805,847
		<u>780,913</u>	<u>805,852</u>
<u>Current Assets</u>			
Debtors	4	4,281	609
Cash at Bank and in Hand		63,784	61,985
		<u>68,065</u>	<u>62,594</u>
<u>Creditors</u> : Amounts falling due within one year	5	<u>(4,232)</u>	<u>(2,256)</u>
<u>Net Current Assets</u>		63,833	60,338
<u>Total Assets Less Current Liabilities</u>		<u>844,746</u>	<u>866,190</u>
<u>Net Assets</u>		<u>844,746</u>	<u>866,190</u>
<u>Capital and Reserves</u>			
Income and Expenditure Account (Unrestricted funds)	6	844,746	866,190
		<u>844,746</u>	<u>866,190</u>

Approved by the Trustees on :

Ms. S. Pullen
Trustee

POOR'S ALLOTMENT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting Policies

Charity information

Poor's Allotment was established by Deed of Trust on 22 April 1815 as an unincorporated charity and is registered with the Charity Commissioners, charity registration number 241730.

Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Incoming Resources

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount.

Tangible fixed assets

Freehold land and buildings are stated at cost less depreciation.

Fixed asset investments

Fixed asset investments are initially measured at transaction price, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the income and expenditure account.

POOR'S ALLOTMENT

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 DECEMBER 2020**

Financial Instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's Balance Sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the Financial Statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2020**

2 Tangible Fixed Assets Freehold Land and Buildings	<u>2020</u>	<u>2019</u>
Land at Maidensgrove (41 acres, 1 rod and 3 perches)	1	1
Land at Appleby Close, Russells Water.	1	1
Damson Tree Meadow, Maidensgrove	1	1
West Meadow, Watlington	1	1
Fleet Meadow, Cuxham.	1	1
Net Book Value as at 31 December 2020	<u>5</u>	<u>5</u>

3 Investments	<u>Investments In COIF Funds</u>	<u>Investments In M & G Charifund</u>	<u>Other Investments</u>	<u>Total</u>
At 1 January 2020	430,676	352,293	22,878	805,847
Additions	-	-	10,000	10,000
Revaluation surplus/(deficit)	27,017	(61,121)	(835)	(34,939)
At 31 December 2020	<u>457,693</u>	<u>291,172</u>	<u>32,043</u>	<u>780,908</u>

<u>Analysis of Investments</u>	<u>2020</u>	<u>2019</u>
Listed Investments	780,908	805,847
	<u>780,908</u>	<u>805,847</u>

4 Debtors	<u>2020</u>	<u>2019</u>
Trade debtors	450	360
Accrued Income	-	249
Unpaid rental income	3,831	-
	<u>4,281</u>	<u>609</u>

POOR'S ALLOTMENT**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2020**

5 <u>Creditors</u> : Amounts falling due within one year	<u>2020</u>	<u>2019</u>
Other Creditors	3,509	1,881
Deferred Income	723	375
	<u>4,232</u>	<u>2,256</u>

6 <u>Income and Expenditure Account</u>	<u>2020</u>	<u>2019</u>
At 1 January 2020	866,190	744,486
Net incoming /(outgoing) resources for the year	(21,444)	121,704
At 31 December 2020	<u>844,746</u>	<u>866,190</u>

7 Trustees' Remuneration

The Trustees received no remuneration and no expenses were reimbursed to Trustees during the year.

8 Restricted Funds

There were no restricted funds in the year ended 31st December 2020.

9 Related Party Transactions

There are no related party transactions during the year ended 31st December 2020.