

# EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

England & Wales · Charity number 249759

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1966-11-14

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

## Contact

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**Address** Wimborne Minster Church House  
22 High Street  
Wimborne  
BH21 1HT

**Phone** 01202884753

## Activities

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**Objects:** ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

**Activities:** The Organ and Choir Fund for Wimborne Minster

## Classification

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- **How:** Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** WIMBORNE MINSTER
- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£32,557	£20,405	-	-
2023-12-31	£31,347	£26,670	-	-
2022-12-31	£29,017	£39,748	-	-
2021-12-31	£26,453	£117,940	-	-
2020-12-31	£21,502	£11,280	-	-

## Trustees

Name	Role	Appointed
ANTHONY KEITH OLIVER MBE		1999-02-15
DAVID ROBERT STEELE		
FELICITY SARAH WARWICK		2020-09-21
Francis William Howard-Vine		1995-11-20
JOHN ROLAND RAYMOND		2019-09-23
MALCOLM ANDREW CHISHOLM		1999-11-15
Muriel Mary Jacobs		1995-02-06
ROSALIND PAMELA BROWN--JENSEN		2013-03-18
Rev Andrew John William Rowland		2018-11-19

**EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

England & Wales - Charity number 249759

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# Accounts

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**EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Charity no: 249759**

**Edwards & Keeping**

Chartered Accountants

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# EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## REFERENCE AND ADMINISTRATIVE INFORMATION

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<b>Charity name</b>	Edmund Barnes Charity for the Organ and Choir Fund of Wimborne Minster
<b>Charity registration number</b>	249759
<b>Trustee of the Charity</b>	The Corporate Body
<b>Corporate Body</b>	<p>The Governors incorporated as a Body Corporate called 'Governors of Wimborne Minster'</p> <p>Until 23rd September 2024 the Corporate Body was called 'Governors of the Possessions, Revenues and Goods of the Free Grammar School of Queen Elizabeth in Wimborne Minster in the county of Dorset', confirmed by Letters Patent 14 Charles 1 (Letters Patent)</p>
<b>Principal office</b>	<p>Wimborne Minster Church House 22 High Street Wimborne Dorset BH21 1HT</p>
<b>Governors of the Corporate Body</b>	<p>Francis William Howard-Vine Rosalind Pamela Brown Jensen Anthony Keith Oliver Felicity Sarah Warwick John Roland Raymond Muriel Mary Jacobs David Robert Steele Rev Canon Andrew John William Rowland Dr Michael Robin De Clifford Sadler (resigned September 2024) Malcolm Andrew Chisholm Andrew Neilson Curtis (resigned November 2024)</p>
<b>Independent Examiner</b>	<p>Mrs S J Hough FCA Edwards and Keeping Limited Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA</p>
<b>Principal bankers</b>	<p>CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ</p>

# **EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

## **GOVERNORS' REPORT (ON BEHALF OF THE CORPORATE BODY) FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Governors present their report and the accounts of the charity for the year ended 31 December 2024. The Governors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's terms of Trust as set out in the Will of Edmund Barnes, the Charities Act 2011 and 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 published in October 2019.

### **Objectives and activities for the public benefit**

The charitable objects are the organ and choir fund of Wimborne Minster. The Will of Edmund Barnes requires the funds received to be held on trust forever, with income and interest expended on the organ and choir.

The Governors confirm they have given careful consideration to the Charity Commission's general guidance on public benefit.

### **Achievements, performance and financial review**

The Governors make grants to Wimborne Minster Parochial Church Council ('PCC') towards the cost and expenses of the organ, organist and choir of Wimborne Minster. It is intended that the total of the grants in each year will roughly equate to the available income of the Trust. Of the current Trust income at least this amount is spent by the PCC on these expenses.

The other income commitment is to the Organ Repairs Fund. This fund is to meet the cost of the major overhaul of the organ, which is required (on average) every 10 years.

The Stainer and Wendy Edwards Fund have been included in the accounts of this charity as together these funds cover "Music @ The Minster". Miss Stainer left a legacy in her will and the Governors received a gift in memory of Wendy Edwards - both to be used for the benefit of the choir. Currently, the income is applied for choir training.

An application was made to the Charity Commission to release the permanent endowment restriction of the Stainer and Wendy Edwards Fund and the Charity Commission concurred with effect from 10th July 2025.

### **Structure, governance and management**

The charity was established by the will of Edmund Barnes proved on 8th April 1927.

The management of the charity and its assets is vested in the Governors.

The Governors have adopted new administrative regulations for the charity and the Charity Commission have agreed to the regulated changes contained in the new regulations which were effective from the date of the Charity Commission consent, namely 10th July 2025.

### **Financial review**

During the year the Governors received investment income totalling £33,610 (2023 £31,347) and paid out £18,000 to the PCC for organ expenses (2023 £18,000) and £2,400 for choir gratuities (2023 £2,320). Also, £Nil (2023 £6,350) was paid out to the Minster Music Fund and £Nil was paid to the PCC from the Designated Organ Repairs Fund to contribute to organ refurbishment (2023 £Nil).

At the end of the financial year total reserves amounted to £787,076.

**Approved by the Governors on ..... and signed on their behalf by Francis Howard-Vine**

# **EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

## **INDEPENDENT EXAMINER'S REPORT TO THE GOVERNORS (ON BEHALF OF THE CORPORATE BODY)**

**ON THE UNAUDITED ACCOUNTS OF EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUNDS OF WIMBORNE MINSTER**

---

I report to the charity Governors on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 4 to 8.

### **Responsibilities and basis of report**

As the Governors of the Corporate Body, 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.

### **Mrs S J Hough FCA**

Edwards and Keeping Limited  
Chartered Accountants  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset  
DT1 1HA

EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted Funds	Restricted Permanent Endowment Funds	Total funds	Unrestricted Funds	Restricted Funds	Total funds
	Note	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
<b>Income</b>							
Investment income and interest		32,557	1,053	33,610	30,365	982	31,347
<b>Total income</b>		<u>32,557</u>	<u>1,053</u>	<u>33,610</u>	<u>30,365</u>	<u>982</u>	<u>31,347</u>
<b>Expenditure</b>							
Wimborne Minster PCC for organ and choir expenses		18,000	-	18,000	18,000	-	18,000
Wimborne Minster PCC for organ refurbishment		-	-	-	-	-	-
Wimborne Minster PCC for Minster Music Fund		-	-	-	6,350	-	6,350
Choir gratuities		2,400	-	2,400	2,320	-	2,320
Other costs		5	-	5	-	-	-
<b>Total expenditure</b>		<u>20,405</u>	<u>-</u>	<u>20,405</u>	<u>26,670</u>	<u>-</u>	<u>26,670</u>
<b>Net income/(expenditure) before gains/(losses) on investments</b>		<u>12,152</u>	<u>1,053</u>	<u>13,205</u>	<u>3,695</u>	<u>982</u>	<u>4,677</u>
<b>Gains/(losses) on investments</b>							
Realised gains on disposal of investments	3	-	-	-	-	-	-
Unrealised gains/(losses) on revaluation of investments	3	2,541	13,583	16,124	4,478	23,937	28,415
<b>Net gains/(losses) on investments</b>		<u>2,541</u>	<u>13,583</u>	<u>16,124</u>	<u>4,478</u>	<u>23,937</u>	<u>28,415</u>
<b>Net income/(expenditure) for the year</b>		14,693	14,636	29,329	8,173	24,919	33,092
<b>Reconciliation of funds:</b>							
Funds brought forward		57,978	699,769	757,747	49,805	674,850	724,655
<b>Funds carried forward</b>	4	<u><u>72,671</u></u>	<u><u>714,405</u></u>	<u><u>787,076</u></u>	<u><u>57,978</u></u>	<u><u>699,769</u></u>	<u><u>757,747</u></u>

EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

		Unrestricted Funds	Restricted Permanent Endowment Funds	Total funds	Total funds
	Note	2024 £	2024 £	2024 £	2023 £
<b>Fixed assets</b>					
Investments	3	65,520	714,405	779,925	763,801
		<u>65,520</u>	<u>714,405</u>	<u>779,925</u>	<u>763,801</u>
<b>Current assets</b>					
Cash at bank and in hand		7,151	-	7,151	-
<b>Liabilities</b>					
Creditors: amounts falling due within one year	4	-	-	-	(6,054)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,054)</u>
<b>Net current assets</b>		<u>7,151</u>	<u>-</u>	<u>7,151</u>	<u>(6,054)</u>
<b>Net assets</b>		<u><u>72,671</u></u>	<u><u>714,405</u></u>	<u><u>787,076</u></u>	<u><u>757,747</u></u>
<b>Funds</b>					
	5				
General Unrestricted Funds		27,997	-	27,997	26,142
Designated Unrestricted Funds		44,674	-	44,674	31,836
Restricted Funds - Stainer and Edwards Legacy funds - Permanent Endowment		-	31,737	31,737	30,179
Restricted Funds - Other Permanent Endowment		-	682,668	682,668	669,590
		<u>72,671</u>	<u>714,405</u>	<u>787,076</u>	<u>757,747</u>
		<u><u>72,671</u></u>	<u><u>714,405</u></u>	<u><u>787,076</u></u>	<u><u>757,747</u></u>

Approved by the Governors on ..... and signed on their behalf by Francis Howard-Vine.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies**

**(a) Basis of preparation**

Edmund Barnes Charity for the Organ and Choir Fund of Wimborne Minster was created by the Will of Edmund Barnes and registered as a charity in England and Wales. The address of the principal office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income**

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

**(c) 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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included in the costs of those items to which it relates.

**(d) Fixed asset investments**

Listed investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'gains/(losses) on investments' in the statement of financial activities.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

**(e) Funds**

Unrestricted funds represent funds which are expendable at the discretion of the Governors in furtherance of the objects of the charity. Designated funds comprise unrestricted funds that have been set aside at the discretion of the Governors for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Permanent endowment funds represent capital which the Governors must invest and use the income for charitable purposes. The capital funds cannot be converted into income.

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**2 Governors' remuneration and expenses and related party transactions.**

No remuneration or expenses were paid out of the funds of the charity in the year to any Governor or any person known to be connected with a Governor.

There were no related party transactions in either year.

<b>3 Investments</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>UK listed investments</b>		
Market value at 1 January 2024	763,801	735,386
Acquisitions at cost	-	-
Disposal proceeds	-	-
Realised gains on disposals	-	-
	<u>763,801</u>	<u>735,386</u>
Unrealised (losses)/gains on revaluation	16,124	28,415
Market value at 31 December 2024	<u>779,925</u>	<u>763,801</u>
Cash held by investment managers	-	-
	<u>779,925</u>	<u>763,801</u>
UK listed investments are represented by:-		
Equities and funds	<u>779,925</u>	<u>763,801</u>
	<u>779,925</u>	<u>763,801</u>

All investments are carried at their fair value.

<b>4 Creditors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Short term loan	-	6,054
	<u>-</u>	<u>6,054</u>

**EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>5 Funds</b>	<b>01/01/2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/ (Losses)</b>	<b>Transfers</b>	<b>31/12/2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>						
Organ Repairs fund (Designated)	31,836	5,297	-	2,541	5,000	44,674
General funds	26,142	27,260	(20,405)	-	(5,000)	27,997
	<u>57,978</u>	<u>32,557</u>	<u>(20,405)</u>	<u>2,541</u>	<u>-</u>	<u>72,671</u>
<b>Restricted Funds (all Permanent Endowment)</b>						
Stainer and Edwards Legacy funds - Permanent Endowment	30,179	1,053	-	505	-	31,737
Other Permanent Endowment funds	669,590	-	-	13,078	-	682,668
	<u>699,769</u>	<u>1,053</u>	<u>-</u>	<u>13,583</u>	<u>-</u>	<u>714,405</u>
<b>TOTAL FUNDS</b>	<b><u>757,747</u></b>	<b><u>33,610</u></b>	<b><u>(20,405)</u></b>	<b><u>16,124</u></b>	<b><u>-</u></b>	<b><u>787,076</u></b>
<b>Funds 2023</b>						
	<b>01/01/2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/ (Losses)</b>	<b>Transfers</b>	<b>31/12/2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>						
Organ Repairs fund (Designated)	17,418	4,940	-	4,478	5,000	31,836
General funds	32,387	25,425	(26,670)	-	(5,000)	26,142
	<u>49,805</u>	<u>30,365</u>	<u>(26,670)</u>	<u>4,478</u>	<u>-</u>	<u>57,978</u>
<b>Restricted Funds (all Permanent Endowment)</b>						
Stainer and Edwards Legacy funds - Permanent Endowment	28,307	982	-	890	-	30,179
Other Permanent Endowment funds	646,543	-	-	23,047	-	669,590
	<u>674,850</u>	<u>982</u>	<u>-</u>	<u>23,937</u>	<u>-</u>	<u>699,769</u>
<b>TOTAL FUNDS</b>	<b><u>724,655</u></b>	<b><u>31,347</u></b>	<b><u>(26,670)</u></b>	<b><u>28,415</u></b>	<b><u>-</u></b>	<b><u>757,747</u></b>

**EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

England & Wales - Charity number 249759

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# Accounts

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**EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Charity no: 249759**

**Edwards & Keeping**

Chartered Accountants

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# EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## REFERENCE AND ADMINISTRATIVE INFORMATION

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<b>Charity name</b>	Edmund Barnes Charity for the Organ and Choir Fund of Wimborne Minster
<b>Charity registration number</b>	249759
<b>Trustee of the Charity</b>	The Corporate Body
<b>Corporate Body</b>	<p>The Governors incorporated as a Body Corporate called The Governors of the Possessions, Revenues and Goods of the Free Grammar School of Queen Elizabeth in Wimborne Minster in the county of Dorset, confirmed by Letters Patent 14 Charles 1 (<b>Letters Patent</b>)</p> <p>On 23rd September 2024 the name of the Corporate Body changed to Governors of Wimborne Minster</p>
<b>Principal office</b>	<p>Wimborne Minster Church House 22 High Street Wimborne Dorset BH21 1HT</p>
<b>Governors of the Corporate Body</b>	<p>Francis William Howard-Vine Rosalind Pamela Brown Jensen Anthony Keith Oliver Felicity Sarah Warwick John Roland Raymond Muriel Mary Jacobs David Robert Steele Rev Canon Andrew John William Rowland Dr Michael Robin De Clifford Sadler Malcolm Andrew Chisholm Katharine Anne Pollard (resigned 1st November 2023) Andrew Neilson Curtis</p>
<b>Independent Examiner</b>	<p>Mrs S J Hough FCA Edwards and Keeping Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA</p>
<b>Principal bankers</b>	<p>CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ</p>

# EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## GOVERNORS' REPORT (ON BEHALF OF THE CORPORATE BODY) FOR THE YEAR ENDED 31 DECEMBER 2023

---

The Governors present their report and the accounts of the charity for the year ended 31 December 2023. The Governors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's terms of Trust as set out in the Will of Edmund Barnes, the Charities Act 2011 and 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 published in October 2019.

### **Objectives and activities for the public benefit**

The charitable objects are the organ and choir fund of Wimborne Minster. The Will of Edmund Barnes requires the funds received to be held on trust forever, with income and interest expended on the organ and choir.

The Governors confirm they have given careful consideration to the Charity Commission's general guidance on public benefit.

### **Achievements, performance and financial review**

The Governors make grants to Wimborne Minster Parochial Church Council ('PCC') towards the cost and expenses of the organ, organist and choir of Wimborne Minster. It is intended that the total of the grants in each year will roughly equate to the available income of the Trust. Of the current Trust income at least this amount is spent by the PCC on these expenses.

The other income commitment is to the Organ Repairs Fund. This fund is to meet the cost of the major overhaul of the organ, which is required (on average) every 10 years.

The Stainer and Wendy Edwards Fund have been included in the accounts of this charity as together these funds cover "Music @ The Minster". Miss Stainer left a legacy in her will and the Governors received a gift in memory of Wendy Edwards - both to be used for the benefit of the choir. Currently, the income is applied for choir training.

### **Structure, governance and management**

The charity was established by the will of Edmund Barnes proved on 8th April 1927.

The management of the charity and its assets is vested in the Governors.

### **Financial review**

During the year the Governors received investment income totalling £31,347 (2022 £29,017) and paid out £18,000 to the PCC for organ expenses (2022 £13,200) and £2,320 for choir gratuities (2022 £1,500). Also, £6,350 was paid out to the Minster Music Fund and £Nil was paid to the PCC from the Designated Organ Repairs Fund to contribute to organ refurbishment (2022 £25,000).

At the end of the financial year total reserves amounted to £757,747.

**Approved by the Governors on 20th October 2024 and signed on their behalf by Francis Howard-Vine**

# EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## INDEPENDENT EXAMINERS' REPORT TO THE GOVERNORS (ON BEHALF OF THE CORPORATE BODY)

ON THE UNAUDITED ACCOUNTS OF EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUNDS OF WIMBORNE MINSTER

---

I report to the charity Governors on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 4 to 8.

### Responsibilities and basis of report

As the Governors of the Corporate Body, 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.

**Mrs S J Hough FCA**  
Edwards and Keeping  
Chartered Accountants  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset  
DT1 1HA

23rd October 2024

EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds	Restricted Permanent Endowment Funds	Total funds	Unrestricted Funds	Restricted Funds	Total funds
	Note	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
<b>Income</b>							
Investment income and interest		30,365	982	31,347	28,108	909	29,017
<b>Total income</b>		<b>30,365</b>	<b>982</b>	<b>31,347</b>	<b>28,108</b>	<b>909</b>	<b>29,017</b>
<b>Expenditure</b>							
Wimborne Minster PCC for organ and choir expenses		18,000	-	18,000	13,200	-	13,200
Wimborne Minster PCC for organ refurbishment		-	-	-	25,000	-	25,000
Wimborne Minster PCC for Minster Music Fund		6,350	-	6,350	-	-	-
Choir gratuities		2,320	-	2,320	1,500	-	1,500
Other costs		-	-	-	48	-	48
<b>Total expenditure</b>		<b>26,670</b>	<b>-</b>	<b>26,670</b>	<b>39,748</b>	<b>-</b>	<b>39,748</b>
<b>Net income/(expenditure) before gains/(losses) on investments</b>		<b>3,695</b>	<b>982</b>	<b>4,677</b>	<b>(11,640)</b>	<b>909</b>	<b>(10,731)</b>
<b>Gains/(losses) on investments</b>							
Realised gains on disposal of investments	3	-	-	-	-	-	-
Unrealised gains/(losses) on revaluation of investments	3	4,478	23,937	28,415	(8,667)	(46,327)	(54,994)
<b>Net gains/(losses) on investments</b>		<b>4,478</b>	<b>23,937</b>	<b>28,415</b>	<b>(8,667)</b>	<b>(46,327)</b>	<b>(54,994)</b>
<b>Net income/(expenditure) for the year</b>		<b>8,173</b>	<b>24,919</b>	<b>33,092</b>	<b>(20,307)</b>	<b>(45,418)</b>	<b>(65,725)</b>
<b>Reconciliation of funds:</b>							
Funds brought forward		49,805	674,850	724,655	70,112	720,268	790,380
<b>Funds carried forward</b>	<b>4</b>	<b>57,978</b>	<b>699,769</b>	<b>757,747</b>	<b>49,805</b>	<b>674,850</b>	<b>724,655</b>

EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

		Unrestricted Funds	Restricted Permanent Endowment Funds	Total funds	Total funds
	Note	2023 £	2023 £	2023 £	2022 £
<b>Fixed assets</b>					
Investments	3	64,032	699,769	763,801	735,386
		<u>64,032</u>	<u>699,769</u>	<u>763,801</u>	<u>735,386</u>
<b>Current assets</b>					
Cash at bank and in hand		-	-	-	-
<b>Liabilities</b>					
Creditors: amounts falling due within one year	4	(6,054)	-	(6,054)	(10,731)
		<u>(6,054)</u>	<u>-</u>	<u>(6,054)</u>	<u>(10,731)</u>
<b>Net current assets</b>		<u>(6,054)</u>	<u>-</u>	<u>(6,054)</u>	<u>(10,731)</u>
<b>Net assets</b>		<u>57,978</u>	<u>699,769</u>	<u>757,747</u>	<u>724,655</u>
<b>Funds</b>					
	5				
General Unrestricted Funds		31,142	-	31,142	32,387
Designated Unrestricted Funds		26,836	-	26,836	17,418
Restricted Funds - Stainer and Edwards Legacy funds - Permanent Endowment		-	30,179	30,179	28,307
Restricted Funds - Other Permanent Endowment		-	669,590	669,590	646,543
		<u>57,978</u>	<u>699,769</u>	<u>757,747</u>	<u>724,655</u>

Approved by the Governors on 20th October 2024 and signed on their behalf by Francis Howard-Vine.

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies**

**(a) Basis of preparation**

Edmund Barnes Charity for the Organ and Choir Fund of Wimborne Minster was created by the Will of Edmund Barnes and registered as a charity in England and Wales. The address of the principal office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income**

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

**(c) 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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included in the costs of those items to which it relates.

**(d) Fixed asset investments**

Listed investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'gains/(losses) on investments' in the statement of financial activities.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

**(e) Funds**

Unrestricted funds represent funds which are expendable at the discretion of the Governors in furtherance of the objects of the charity. Designated funds comprise unrestricted funds that have been set aside at the discretion of the Governors for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Permanent endowment funds represent capital which the Governors must invest and use the income for charitable purposes. The capital funds cannot be converted into income.

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**2 Governors' remuneration and expenses and related party transactions.**

No remuneration or expenses were paid out of the funds of the charity in the year to any Governor or any person known to be connected with a Governor.

There were no related party transactions in either year.

<b>3 Investments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>UK listed investments</b>		
Market value at 1 January 2023	735,386	790,380
Acquisitions at cost	-	-
Disposal proceeds	-	-
Realised gains on disposals	-	-
	<u>735,386</u>	<u>790,380</u>
Unrealised (losses)/gains on revaluation	28,415	(54,994)
Market value at 31 December 2023	<u>763,801</u>	<u>735,386</u>
Cash held by investment managers	-	-
	<u>763,801</u>	<u>735,386</u>
UK listed investments are represented by:-		
Equities and funds	<u>763,801</u>	<u>735,386</u>
	<u>763,801</u>	<u>735,386</u>

All investments are carried at their fair value.

<b>4 Creditors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Short term loan	<u>6,054</u>	<u>10,731</u>

**EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>5 Funds</b>	<b>01/01/2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/ (Losses)</b>	<b>Transfers</b>	<b>31/12/2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>						
Organ Repairs fund (Designated)	17,418	4,940	-	4,478	5,000	26,836
General funds	32,387	25,425	(26,670)	-	(5,000)	31,142
	<u>49,805</u>	<u>30,365</u>	<u>(26,670)</u>	<u>4,478</u>	<u>-</u>	<u>57,978</u>
<b>Restricted Funds (all Permanent Endowment)</b>						
Stainer and Edwards Legacy funds - Permanent Endowment	28,307	982	-	890	-	30,179
Other Permanent Endowment funds	646,543	-	-	23,047	-	669,590
	<u>674,850</u>	<u>982</u>	<u>-</u>	<u>23,937</u>	<u>-</u>	<u>699,769</u>
<b>TOTAL FUNDS</b>	<b><u>724,655</u></b>	<b><u>31,347</u></b>	<b><u>(26,670)</u></b>	<b><u>28,415</u></b>	<b><u>-</u></b>	<b><u>757,747</u></b>

<b>Funds 2022</b>	<b>01/01/2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/ (Losses)</b>	<b>Transfers</b>	<b>31/12/2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>						
Organ Repairs fund (Designated)	46,512	4,573	(25,000)	(8,667)	-	17,418
General funds	23,600	23,535	(14,748)	-	-	32,387
	<u>70,112</u>	<u>28,108</u>	<u>(39,748)</u>	<u>(8,667)</u>	<u>-</u>	<u>49,805</u>
<b>Restricted Funds (all Permanent Endowment)</b>						
Stainer and Edwards Legacy funds - Permanent Endowment	29,121	909	-	(1,723)	-	28,307
Other Permanent Endowment funds	691,147	-	-	(44,604)	-	646,543
	<u>720,268</u>	<u>909</u>	<u>-</u>	<u>(46,327)</u>	<u>-</u>	<u>674,850</u>
<b>TOTAL FUNDS</b>	<b><u>790,380</u></b>	<b><u>29,017</u></b>	<b><u>(39,748)</u></b>	<b><u>(54,994)</u></b>	<b><u>-</u></b>	<b><u>724,655</u></b>

**EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

England & Wales - Charity number 249759

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# Accounts

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**EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Charity no: 249759**

**E d w a r d s & K e e p i n g**

Chartered Accountants

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# EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## REFERENCE AND ADMINISTRATIVE INFORMATION

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**Charity name** Edmund Barnes Charity for the Organ and Choir Fund of Wimborne Minster

**Charity registration number** 249759

**Principal office** Wimborne Minster Church House  
22 High Street  
Wimborne  
Dorset  
BH21 1HT

**Trustees** Francis William Howard-Vine  
Rosalind Pamela Brown Jensen  
Anthony Keith Oliver  
Felicity Sarah Warwick  
John Roland Raymond  
Muriel Mary Jacobs  
David Robert Steele  
Rev Canon Andrew John William Rowland  
Dr Michael Robin De Clifford Sadler  
Malcolm Andrew Chisholm  
Katharine Anne Pollard  
Andrew Neilson Curtis

**Independent Examiner** Mrs S J Hough FCA  
Edwards and Keeping  
Chartered Accountants  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset  
DT1 1HA

**Principal bankers** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

# EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees present their report and the accounts of the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's terms of Trust as set out in the Will of Edmund Barnes, the Charities Act 2011 and 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 published in October 2019.

### **Objectives and activities for the public benefit**

The charitable objects are the organ and choir fund of Wimborne Minster. The Will of Edmund Barnes requires the funds received to be held on trust forever, with income and interest expended on the organ and choir.

The Trustees confirm they have given careful consideration to the Charity Commission's general guidance on public benefit.

### **Achievements, performance and financial review**

The Trustees make grants to Wimborne Minster Parochial Church Council ('PCC') towards the cost and expenses of the organ, organist and choir of Wimborne Minster. It is intended that the total of the grants in each year will roughly equate to the available income of the Trust. Of the current Trust income at least this amount is spent by the PCC on these expenses.

The other income commitment is to the Organ Repairs Fund. This fund is to meet the cost of the major overhaul of the organ, which is required (on average) every 10 years.

The Stainer and Wendy Edwards Fund have been included in the accounts of this charity as together these funds cover "Music @ The Minster". Miss Stainer left a legacy in her will and the Trustees received a gift in memory of Wendy Edwards - both to be used for the benefit of the choir. Currently, the income is applied for choir training.

### **Structure, governance and management**

The charity was established by the will of Edmund Barnes proved on 8th April 1927.

The management of the charity and its assets is vested in the Trustees.

### **Financial review**

During the year the Trustees received investment income totalling £29,017 (2021 £26,453) and paid out £13,200 to the PCC for organ expenses (2021 £16,500) and £1,500 for choir gratuities (2021 £1,440). Also, £25,000 was paid to the PCC from the Designated Organ Repairs Fund to contribute to organ refurbishment (2021 £100,000).

At the end of the financial year total reserves amounted to £724,655.

**Approved by the Trustees on ..... and signed on their behalf by Francis Howard-Vine**

# EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

ON THE UNAUDITED ACCOUNTS OF EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUNDS OF WIMBORNE MI

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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 4 to 8.

### 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.

**Mrs S J Hough FCA**  
Edwards and Keeping  
Chartered Accountants  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset  
DT1 1HA

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EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds	Restricted Permanent Endowment Funds	Total funds	Unrestricted Funds	Restricted Funds	Total funds
Note	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
<b>Income</b>						
Investment income and interest	28,108	909	29,017	25,624	829	26,453
<b>Total income</b>	<b>28,108</b>	<b>909</b>	<b>29,017</b>	<b>25,624</b>	<b>829</b>	<b>26,453</b>
<b>Expenditure</b>						
Wimborne Minster PCC for organ and choir expenses	13,200	-	13,200	16,500	-	16,500
Wimborne Minster PCC for organ refurbishment	25,000	-	25,000	100,000	-	100,000
Choir gratuities	1,500	-	1,500	1,440	-	1,440
Other costs	48	-	48	-	-	-
<b>Total expenditure</b>	<b>39,748</b>	<b>-</b>	<b>39,748</b>	<b>117,940</b>	<b>-</b>	<b>117,940</b>
<b>Net (expenditure)/income before gains/(losses) on investments</b>	<b>(11,640)</b>	<b>909</b>	<b>(10,731)</b>	<b>(92,316)</b>	<b>829</b>	<b>(91,487)</b>
<b>Gains/(losses) on investments</b>						
Realised gains on disposal of investments	3	-	-	-	-	-
Unrealised (losses)/gains on revaluation of investments	3	(8,667)	(54,994)	11,117	59,421	70,538
<b>Net (losses)/gains on investments</b>	<b>(8,667)</b>	<b>(46,327)</b>	<b>(54,994)</b>	<b>11,117</b>	<b>59,421</b>	<b>70,538</b>
<b>Net (expenditure)/income for the year</b>	<b>(20,307)</b>	<b>(45,418)</b>	<b>(65,725)</b>	<b>(81,199)</b>	<b>60,250</b>	<b>(20,949)</b>
<b>Reconciliation of funds:</b>						
Funds brought forward	70,112	720,268	790,380	151,311	660,018	811,329
<b>Funds carried forward</b>	<b>4</b>	<b>49,805</b>	<b>674,850</b>	<b>724,655</b>	<b>70,112</b>	<b>720,268</b>

**EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

		Unrestricted Funds	Restricted Permanent Endowment Funds	Total funds	Total funds
	Note	2022 £	2022 £	2022 £	2021 £
<b>Fixed assets</b>					
Investments	3	60,536	674,850	735,386	790,380
		<u>60,536</u>	<u>674,850</u>	<u>735,386</u>	<u>790,380</u>
<b>Current assets</b>					
Cash at bank and in hand		-	-	-	-
<b>Liabilities</b>					
Creditors: amounts falling due within one year	4	(10,731)	-	(10,731)	-
		<u>(10,731)</u>	<u>-</u>	<u>(10,731)</u>	<u>-</u>
<b>Net current assets</b>		<u>(10,731)</u>	<u>-</u>	<u>(10,731)</u>	<u>-</u>
<b>Net assets</b>		<u>49,805</u>	<u>674,850</u>	<u>724,655</u>	<u>790,380</u>
<b>Funds</b>					
	5				
General Unrestricted Funds		32,387	-	32,387	23,600
Designated Unrestricted Funds		17,418	-	17,418	46,512
Restricted Funds - Stainer and Edwards					
Legacy funds - Permanent Endowment		-	28,307	28,307	29,121
Restricted Funds - Other Permanent Endowment		-	646,543	646,543	691,147
		<u>49,805</u>	<u>674,850</u>	<u>724,655</u>	<u>790,380</u>

Approved by the Trustees on ..... and signed on their behalf by Francis Howard-Vine.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies**

**(a) Basis of preparation**

Edmund Barnes Charity for the Organ and Choir Fund of Wimborne Minster was created by the Will of Edmund Barnes and registered as a charity in England and Wales. The address of the principal office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income**

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

**(c) 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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included in the costs of those items to which it relates.

**(d) Fixed asset investments**

Listed investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'gains/(losses) on investments' in the statement of financial activities.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

**(e) Funds**

Unrestricted funds represent funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Designated funds comprise unrestricted funds that have been set aside at the discretion of the Trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Permanent endowment funds represent capital which the Trustees must invest and use the income for charitable purposes. The capital funds cannot be converted into income.

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2 Trustees' remuneration and expenses and related party transactions.**

No remuneration or expenses were paid out of the funds of the charity in the year to any Trustee or any person known to be connected with a Trustee.

There were no related party transactions in either year.

<b>3 Investments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>UK listed investments</b>		
Market value at 1 January 2022	790,380	719,842
Acquisitions at cost	-	-
Disposal proceeds	-	-
Realised gains on disposals	-	-
	<u>790,380</u>	<u>719,842</u>
Unrealised (losses)/gains on revaluation	(54,994)	70,538
Market value at 31 December 2022	<u>735,386</u>	<u>790,380</u>
Cash held by investment managers	-	-
	<u>735,386</u>	<u>790,380</u>
UK listed investments are represented by:-		
Equities and funds	<u>735,386</u>	<u>790,380</u>
	<u>735,386</u>	<u>790,380</u>

All investments are carried at their fair value.

<b>4 Creditors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Short term loan	<u>10,731</u>	<u>-</u>

**EDMUND BARNES CHARITY FOR THE ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>5 Funds</b>	<b>01/01/2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/ (Losses)</b>	<b>31/12/2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
Organ Repairs fund (Designated)	46,512	4,573	(25,000)	(8,667)	17,418
General funds	23,600	23,535	(14,748)	-	32,387
	<u>70,112</u>	<u>28,108</u>	<u>(39,748)</u>	<u>(8,667)</u>	<u>49,805</u>
<b>Restricted Funds (all Permanent Endowment)</b>					
Stainer and Edwards Legacy funds - Permanent Endowment	29,121	909	-	(1,723)	28,307
Other Permanent Endowment funds	691,147	-	-	(44,604)	646,543
	<u>720,268</u>	<u>909</u>	<u>-</u>	<u>(46,327)</u>	<u>674,850</u>
<b>TOTAL FUNDS</b>	<b><u>790,380</u></b>	<b><u>29,017</u></b>	<b><u>(39,748)</u></b>	<b><u>(54,994)</u></b>	<b><u>724,655</u></b>

<b>Funds 2021</b>	<b>01/01/2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/ (Losses)</b>	<b>31/12/2021</b>
	<b>Restated</b>				
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
Organ Repairs fund (Designated)	131,226	4,169	(100,000)	11,117	46,512
General funds	20,085	21,455	(17,940)	-	23,600
	<u>151,311</u>	<u>25,624</u>	<u>(117,940)</u>	<u>11,117</u>	<u>70,112</u>
<b>Restricted Funds (all Permanent Endowment)</b>					
Stainer and Edwards Legacy funds - Permanent Endowment	26,082	829	-	2,210	29,121
Other Permanent Endowment funds	633,936	-	-	57,211	691,147
	<u>660,018</u>	<u>829</u>	<u>-</u>	<u>59,421</u>	<u>720,268</u>
<b>TOTAL FUNDS</b>	<b><u>811,329</u></b>	<b><u>26,453</u></b>	<b><u>(117,940)</u></b>	<b><u>70,538</u></b>	<b><u>790,380</u></b>

**EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

England & Wales - Charity number 249759

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# Accounts

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**EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Charity no: 249759**

**E d w a r d s & K e e p i n g**

Chartered Accountants

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# EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## REFERENCE AND ADMINISTRATIVE INFORMATION

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**Charity name** Edmund Barnes Charity for Organ and Choir Fund of Wimborne Minster

**Charity registration number** 249759

**Principal office** Wimborne Minster Church House  
22 High Street  
Wimborne  
Dorset  
BH21 1HT

**Trustees** Francis William Howard-Vine  
Rosalind Pamela Brown Jensen  
Anthony Keith Oliver  
Felicity Sarah Warwick  
John Roland Raymond  
Muriel Mary Jacobs  
David Robert Steele  
Rev Canon Andrew John William Rowland  
Dr Michael Robin De Clifford Sadler  
Malcolm Andrew Chisholm  
Katharine Anne Pollard  
Andrew Neilson Curtis

**Independent Examiner** Mrs S J Hough FCA  
Edwards and Keeping  
Chartered Accountants  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset  
DT1 1HA

**Principal bankers** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

# EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees present their report and the accounts of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's terms of Trust as set out in the Will of Edmund Barnes, the Charities Act 2011 and 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 published in October 2019.

### **Objectives and activities for the public benefit**

The charitable objects are the organ and choir fund of Wimborne Minster. The Will of Edmund Barnes requires the funds received to be held on trust forever, with income and interest expended on the organ and choir.

The Trustees confirm they have given careful consideration to the Charity Commission's general guidance on public benefit.

### **Achievements, performance and financial review**

The Governors make grants to Wimborne Minster Parochial Church Council towards the cost and expenses of the organ, organist and choir of Wimborne Minster. It is intended that the total of the grants in each year will roughly equate to the available income of the Trust. Of the current Trust income at least this amount is spent by the P.C.C. on these expenses.

The other income commitment is to the Organ Repairs Fund. This fund is to meet the cost of the major overhaul of the organ, which is required (on average) every 10 years.

The Stainer and Wendy Edwards Fund have been included in the accounts of this charity as together these funds cover "Music @ The Minster". Miss Stainer left a legacy in her will and the Governors received a gift in memory of Wendy Edwards - both to be used for the benefit of the choir. Currently, the income is applied for choir training.

### **Structure, governance and management**

The charity was established by the will of Edmund Barnes proved on 8th April 1927.

The management of the charity and its assets is vested in the Trustees.

### **Financial review**

During the year the Trustees received investment income totalling £26,453 and paid out £16,500 to Wimborne Minster PCC for organ expenses and £1,440 for choir gratuities. Also, £100,000 was paid to Wimborne Minster PCC from the Designated Organ Repairs Fund to contribute to organ refurbishment.

At the end of the financial year, total reserves amounted to £790,380.

**Approved by the Trustees on 3rd October 2022 and signed on their behalf by Francis Howard-Vine**

# EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

ON THE UNAUDITED ACCOUNTS OF EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUNDS OF WIMBORNE MINSTER

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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 4 to 8.

### 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.



**Mrs S J Hough FCA**  
Edwards and Keeping  
Chartered Accountants  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset  
DT1 1HA

10th October 2022

**EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds	Restricted Permanent Endowment Funds	Total funds	Unrestricted Funds	Restricted Funds	Total funds
				Restated	Restated	Restated
Note	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
<b>Income</b>						
Investment income and interest	25,624	829	26,453	22,489	727	23,216
<b>Total income</b>	<b>25,624</b>	<b>829</b>	<b>26,453</b>	<b>22,489</b>	<b>727</b>	<b>23,216</b>
<b>Expenditure</b>						
Wimborne Minster PCC for organ and choir expenses	16,500	-	16,500	10,000	-	10,000
Wimborne Minster PCC for organ refurbishment	100,000	-	100,000	-	-	-
Choir gratuities	1,440	-	1,440	1,280	-	1,280
<b>Total expenditure</b>	<b>117,940</b>	<b>-</b>	<b>117,940</b>	<b>11,280</b>	<b>-</b>	<b>11,280</b>
<b>Net (expenditure)/income before gains/(losses) on investments</b>	<b>(92,316)</b>	<b>829</b>	<b>(91,487)</b>	<b>11,209</b>	<b>727</b>	<b>11,936</b>
<b>Gains/(losses) on investments</b>						
Realised gains on disposal of investments	3	-	-	-	-	-
Unrealised gains/(losses) on revaluation of investments	3	11,117	59,421	70,538	(8,009)	(42,811)
<b>Net gains/(losses) on investments</b>	<b>11,117</b>	<b>59,421</b>	<b>70,538</b>	<b>(8,009)</b>	<b>(42,811)</b>	<b>(50,820)</b>
<b>Net (expenditure)/income for the year</b>	<b>(81,199)</b>	<b>60,250</b>	<b>(20,949)</b>	<b>3,200</b>	<b>(42,084)</b>	<b>(38,884)</b>
<b>Reconciliation of funds:</b>						
Funds brought forward	151,311	660,018	811,329	148,111	702,102	850,213
<b>Funds carried forward</b>	<b>4</b>	<b>70,112</b>	<b>720,268</b>	<b>790,380</b>	<b>151,311</b>	<b>660,018</b>
						<b>811,329</b>

# EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## BALANCE SHEET

AS AT 31 DECEMBER 2021

		Unrestricted Funds	Restricted Permanent Endowment Funds	Total funds	Total funds Restated
	Note	2021 £	2021 £	2021 £	2020 £
<b>Fixed assets</b>					
Investments	3	70,112	720,268	790,380	719,842
		<u>70,112</u>	<u>720,268</u>	<u>790,380</u>	<u>719,842</u>
<b>Current assets</b>					
Cash at bank and in hand		-	-	-	91,487
<b>Liabilities</b>					
Creditors: amounts falling due within one year		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net current assets</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>91,487</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>91,487</u>
<b>Net assets</b>		<u>70,112</u>	<u>720,268</u>	<u>790,380</u>	<u>811,329</u>
		<u>70,112</u>	<u>720,268</u>	<u>790,380</u>	<u>811,329</u>
<b>Funds</b>					
	4				
General Unrestricted Funds		23,600	-	23,600	20,085
Designated Unrestricted Funds		46,512	-	46,512	131,226
Restricted Funds - Stainer and Edwards Legacy funds - Permanent Endowment		-	29,121	29,121	26,082
Restricted Funds - Other Permanent Endowment		-	691,147	691,147	633,936
		<u>70,112</u>	<u>720,268</u>	<u>790,380</u>	<u>811,329</u>
		<u>70,112</u>	<u>720,268</u>	<u>790,380</u>	<u>811,329</u>

Approved by the Trustees on 3rd October 2022 and signed on their behalf by Francis Howard-Vine.

# EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### (a) Basis of preparation

Edmund Barnes Charity For Organ and Choir Fund of Wimborne Minster was created by the Will of Edmund Barnes and registered as a charity in England and Wales. The address of the principal office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### (b) Income

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

#### (c) 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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included in the costs of those items to which it relates.

#### (d) Fixed asset investments

Listed investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'gains/(losses) on investments' in the statement of financial activities.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

#### (e) Funds

Unrestricted funds represent funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Designated funds comprise unrestricted funds that have been set aside at the discretion of the Trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Permanent endowment funds represent capital which the Trustees must invest and use the income for charitable purposes. The capital funds cannot be converted into income.

#### (g) Restatement of comparative values

The 2020 comparatives and the balances at the start of 2020 have been restated to rectify misstatements in the Accounts.

# EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

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

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### 2 Trustees' remuneration and expenses and related party transactions.

No remuneration or expenses were paid out of the funds of the charity in the year to any Trustee or any person known to be connected with a Trustee.

There were no related party transactions in either year.

<b>3 Investments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>Restated £</b>
<b>UK listed investments</b>		
Market value at 1 January 2021	719,842	770,662
Acquisitions at cost	-	-
Disposal proceeds	-	-
Realised gains on disposals	-	-
	<u>719,842</u>	<u>770,662</u>
Unrealised gains/(losses) on revaluation	70,538	(50,820)
Market value at 31 December 2021	<u>790,380</u>	<u>719,842</u>
Cash held by investment managers	-	-
	<u>790,380</u>	<u>719,842</u>
UK listed investments are represented by:-		
Equities and funds	790,380	719,842
	<u>790,380</u>	<u>719,842</u>

All investments are carried at their fair value.

**EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>4 Funds</b>	<b>01/01/2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/</b>	<b>31/12/2021</b>
	<b>Restated</b>			<b>(Losses)</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
Organ Repairs fund (Designated)	131,226	4,169	(100,000)	11,117	46,512
General funds	20,085	21,455	(17,940)	-	23,600
	<u>151,311</u>	<u>25,624</u>	<u>(117,940)</u>	<u>11,117</u>	<u>70,112</u>
<b>Restricted Funds (all Permanent Endowment)</b>					
Stainer and Edwards Legacy funds - Permanent Endowment	26,082	829	-	2,210	29,121
Other Permanent Endowment funds	633,936	-	-	57,211	691,147
	<u>660,018</u>	<u>829</u>	<u>-</u>	<u>59,421</u>	<u>720,268</u>
<b>TOTAL FUNDS</b>	<b><u>811,329</u></b>	<b><u>26,453</u></b>	<b><u>(117,940)</u></b>	<b><u>70,538</u></b>	<b><u>790,380</u></b>
<b>Funds 2020</b>					
	<b>01/01/2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/</b>	<b>31/12/2020</b>
	<b>Restated</b>			<b>(Losses)</b>	<b>Restated</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
Organ Repairs fund (Designated)	135,576	3,659	-	(8,009)	131,226
General funds	12,535	18,830	(11,280)	-	20,085
	<u>148,111</u>	<u>22,489</u>	<u>(11,280)</u>	<u>(8,009)</u>	<u>151,311</u>
<b>Restricted Funds (all Permanent Endowment)</b>					
Stainer and Edwards Legacy funds - Permanent Endowment	26,947	727	-	(1,592)	26,082
Other Permanent Endowment funds	675,155	-	-	(41,219)	633,936
	<u>702,102</u>	<u>727</u>	<u>-</u>	<u>(42,811)</u>	<u>660,018</u>
<b>TOTAL FUNDS</b>	<b><u>850,213</u></b>	<b><u>23,216</u></b>	<b><u>(11,280)</u></b>	<b><u>(50,820)</u></b>	<b><u>811,329</u></b>