

Charity registration number: 279459

# The Misses Barrie Charitable Trust

Annual Report and Financial Statements

for the Year Ended 5 April 2025

**The Misses Barrie Charitable Trust**

**Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Auditors' Report	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 21

**The Misses Barrie Charitable Trust**

**Reference and Administrative Details**

<b>Trustees</b>	Mrs Sally Abell Mr John Carter Mrs Charlotte Carter Mrs Suzanne Frazer Mrs Rachel Fraser (resigned 25 September 2024) Mrs Winsome Hardie (appointed 25 September 2024)
<b>Charity Registration Number</b>	279459
<b>Principal Office</b>	34 Victoria Road Dartmouth Devon TQ6 9SA
<b>Auditor</b>	Williams & Co Epsom LLP 8/10 South Street Epsom Surrey KT18 7PF

## **The Misses Barrie Charitable Trust**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2025.

#### **Trustees**

Mrs Winnie Hardie (appointed 25 September 2024)

Mrs Sally Abell

Mr John Carter

Mrs Rachel Fraser (resigned 25 September 2024)

Mrs Charlotte Carter

Mrs Suzanne Fraser

#### **Objectives and activities**

##### ***Objects and aims***

During the life of both Settlers or the Survivor, the income of the Trust Fund and also so much of the capital of the Trust Fund as the Settlers may from time to time determine was to be paid to such charities or for such charitable purposes as the Settlers may from time to time direct.

After the death of the Survivor of the Settlers on 24 June 1994, the Trustees have power to pay or apply the capital and income of the Trust Fund to such charities or for such charitable purposes and in such proportions in such manner and subject to such terms and conditions as they may at their uncontrolled discretion having regard to any directions given or wishes expressed by the Settlers to the Trustees.

##### ***Fundraising disclosures***

###### **Investment Management Costs**

The Trust's investment portfolio is managed by the investment manager – Rathbones, who acquired Spiers & Jeffrey in July 2019. Following the integration of Spiers & Jeffrey into Rathbones, client fees were increased. The fees are now a flat fee, based on the value of the fund rather than a combination of lower management fees but also transaction costs. The Trustees discussed this fee increase at that time, comparing the fees with other brokers. The trustees agreed that the benefit of continuity was more important and agreed to the fee increase.

##### ***Public benefit***

The Trustees consider that all grants are made for the public benefit and are aware of the guidance in that respect published by the Charity Commission for England and Wales.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### ***Grant making policies***

The Trust has established its grant making policy to achieve its objectives by supporting various small to medium sized charities.

The Trustees regret that due to the large number of unsolicited applications for grants received each week they are not able to notify those which are unsuccessful.

Applications should be accompanied where appropriate by up to date accounts or financial information.

## The Misses Barrie Charitable Trust

### Trustees' Report (continued)

#### Financial review

[Review of financial position](#)

	£
Balance Brought forward	-322,169.99
Prior Year Adjustment	0.00
Net Income for the Year	144,812.72
Transfer from the Designated fund	0.00
Sub-Total	<u>-177,357.27</u>
Grants made in the year	191,289.00
Balance Carried Forward	<u>-368,646.27</u>

#### *Policy on reserves*

Previously, the Trust has set aside specific reserves for exceptional grants to the RNLI. As no exceptional grants are planned at this time, the trustees have agreed that there is no need to set aside specific reserves.

#### Structure, governance and management

##### *Nature of governing document*

The Misses Barrie Charitable Trust is a registered charity, number 279459, governed by a Declaration of Charitable Trusts dated 18 December 1979 by the late Miss Sheila Coupar Barrie and the late Miss Moira Morrison Barrie.

New Trustees are appointed by the existing Trustees. The Trust Deed does not provide for any minimum or maximum number of Trustees or for any fixed term for which they may act.

At the Trustees' meetings, normally held twice a year, the Trustees agree the broad strategy and areas of activity for the Trust, including consideration of grant making, investment, reserves and risk management policies and performance. The day to day administration of grants and the processing and handling of applications prior to consideration by the Trustees is delegated to the Administration Office. Save as mentioned below all Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of related party transactions and Trustees expenses are disclosed in Note 13 to the accounts.

John Carter, one of the Trustees, is a former partner of Raymond Carter & Co, the Administrators of the Trust. A fee is charged for these services and is agreed annually by the other Trustees.

#### Financial instruments

##### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

**The Misses Barrie Charitable Trust**

**Trustees' Report (continued)**

***Cash flow risk***

The charity’s activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.  
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

The annual report was approved by the trustees of the charity on 9 September 2025 and signed on its behalf by:

DocuSigned by:  
*Charlotte Carter*  
5DA615DF2F146F.....  
Mrs Charlotte Carter  
Trustee

## **The Misses Barrie Charitable Trust**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **The Misses Barrie Charitable Trust**

### **Independent Auditor's Report to the Members of The Misses Barrie Charitable Trust**

#### **Opinion**

We have audited the financial statements of The Misses Barrie Charitable Trust (the 'charity') for the year ended 5 April 2025, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



## **The Misses Barrie Charitable Trust**

### **Independent Auditor's Report to the Members of The Misses Barrie Charitable Trust (continued)**

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 5), the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor Responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditor that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **The Misses Barrie Charitable Trust**

### **Independent Auditor's Report to the Members of The Misses Barrie Charitable Trust (continued)**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011 and the Charities Statement of Recommended Practice. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

Valuation and existence of investments was also considered a significant risk. Audit procedures performed on investments included but was not limited to; obtaining the Investment valuation report from the Investment manager; Obtaining confirmation of title resting with the charity of the investments; Testing a sample of the investment valuations at the year end; Checking the internal controls and qualifications of the investment manager.


## **The Misses Barrie Charitable Trust**

### **Independent Auditor's Report to the Members of The Misses Barrie Charitable Trust (continued)**

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
.....B808849AA8C74F3.....

(Senior Statutory Auditor)

For and on behalf of Williams & Co Epsom LLP, Statutory Auditor

8/10 South Street  
Epsom  
Surrey  
KT18 7PF

9 September 2025

Williams & Co Epsom LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## The Misses Barrie Charitable Trust

### Statement of Financial Activities for the Year Ended 5 April 2025

	Note	Unrestricted £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Investment income	2	219,470	219,470	232,917
<b>Expenditure on:</b>				
Raising funds	3	(42,219)	(42,219)	(40,042)
Charitable activities	4	(191,289)	(191,289)	(199,123)
Governance costs	5	(32,439)	(32,439)	(31,041)
Total expenditure		<u>(265,947)</u>	<u>(265,947)</u>	<u>(270,206)</u>
Gains/losses on investment assets		<u>(115,229)</u>	<u>(115,229)</u>	<u>100,406</u>
Net movement in funds		(161,706)	(161,706)	63,117
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>6,988,633</u>	<u>6,988,633</u>	<u>6,925,516</u>
Total funds carried forward	13	<u><u>6,826,927</u></u>	<u><u>6,826,927</u></u>	<u><u>6,988,633</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 12 to 21 form an integral part of these financial statements.

The Misses Barrie Charitable Trust

(Registration number: 279459)  
Balance Sheet as at 5 April 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Investments	8	6,727,425	6,891,659
<b>Current assets</b>			
Debtors	9	197	-
Cash at bank and in hand	10	140,343	138,248
		140,540	138,248
<b>Creditors: Amounts falling due within one year</b>	11	(41,038)	(41,274)
<b>Net current assets</b>		99,502	96,974
<b>Net assets</b>		6,826,927	6,988,633
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		6,826,927	6,988,633
<b>Total funds</b>	13	6,826,927	6,988,633

The financial statements on pages 10 to 21 were approved by the trustees, and authorised for issue on 9 September 2025 and signed on their behalf by:

Signed by:  
  
F16BE68E6426404:.....  
Mrs Sally Abell  
Trustee

DocuSigned by:  
  
6DA615DF2F146F:.....  
Mrs Charlotte Carter  
Trustee

## **The Misses Barrie Charitable Trust**

### **Notes to the Financial Statements for the Year Ended 5 April 2025**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The Misses Barrie Charitable Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

###### ***Investment income***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

###### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

###### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

###### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

## **The Misses Barrie Charitable Trust**

### **Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)**

#### **Support costs**

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

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Trade debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Cash and cash equivalents**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Trade creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Fund structure**

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

## The Misses Barrie Charitable Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 2 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Income from dividends;			
Dividends receivable from other listed investments	177,372	177,372	194,582
Interest receivable and similar income;			
Other interest receivable	42,098	42,098	38,335
	<u>219,470</u>	<u>219,470</u>	<u>232,917</u>

#### 3 Expenditure on raising funds

##### Investment management costs

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Other investment management costs;				
Administration of the investments		42,219	42,219	40,042
		<u>42,219</u>	<u>42,219</u>	<u>40,042</u>

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Grant funding of activities	6	191,289	191,289	199,123
Governance costs		32,439	32,439	31,041
		<u>223,728</u>	<u>223,728</u>	<u>230,164</u>



## The Misses Barrie Charitable Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Other governance costs	1,299	1,299	205
Allocated support costs	27,840	27,840	27,620
Audit of the financial statements	3,300	3,300	3,216
	<u>32,439</u>	<u>32,439</u>	<u>31,041</u>

The Governance costs of of £1,299 were mainly travel costs for an in-person trustee meeting in September 2024. Prior year costs of £205 in the year related to postage.

#### 6 Grant-making

##### Analysis of grants

The support costs associated with grant-making are £Nil (5 April 2024 - £Nil).

Below are details of grants made to institutions.

Name of institution	2025 £	2024 £
Royal National Lifeboat Institution	10,000	10,000
Brain Tumour Research	7,500	7,500
Medical Research Council Human Immunology Unit (University of Oxford)	7,500	7,500
Dressability	3,741	-
National Youth Choirs of Great Britain	3,500	3,500
House of Hope (Scotland)	3,250	-
Outdoors For You	3,250	-
Prostate Cancer Research	3,250	-
RRF Museum (R. Warwicks)	3,124	3,000
React	3,084	2,500
Awards for Young Musicians/Young Sounds UK	3,000	-
British Blind Sport	3,000	-
Edinburgh Science Foundation Ltd	3,000	3,325
Feeling Strong	3,000	-
Forfar Day Care Centre	3,000	-
Helm Training	3,000	-

## The Misses Barrie Charitable Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

Kingsbridge Cookworthy Museum	3,000	-
National Children's Orchestras of Great Britain	3,000	3,000
Outfit Moray	3,000	-
Scottish Chamber Orchestra	3,000	3,000
Sight Research UK	3,000	-
Sistema Scotland	3,000	-
Slapton Village Hall	3,000	-
The Tunnell Trust	3,000	3,000
The Warwickshire Wheelchair Basketball Academy	3,000	-
Trellis Scotland	3,000	-
Wings for Warriors	3,000	2,500
Dundee Sea Cadets	2,750	-
Go Beyond	2,750	2,000
Inclusive Surfing Scotland	2,750	-
Totnes Caring	2,690	-
Addington Fund	2,500	-
Deafblind UK	2,500	1,000
Devon Air Ambulance	2,500	-
Helping Hands Community Project	2,500	-
Holcot Charitable Trust	2,500	-
PCC of Alderminster	2,500	-
Royal Shakespeare Company	2,500	2,000
South East Cancer Help Centre Ltd	2,500	2,000
South Hams Community Action	2,500	-
Spinal Muscular Atrophy UKt	2,500	-
The Green Team	2,500	-
Tommys	2,500	-
Totnes Rural Youth Engagement (TRAYE) Project	2,500	-
Wildgoose Rural Training	2,500	-
Gareloch Group Riding for the Disabled	2,250	-
Held in Our Hearts	2,250	2,000
Hope for Tomorrow	2,250	-
Macrobert Arts Centre	2,250	2,000
Scottish Schools Orchestra Trust	2,250	-
London's Air Ambulance Limited	2,200	3,500
Scotland's Charity Air Ambulance	2,200	4,510
FetLor Youth Club	2,000	2,000
Horatio's Garden	2,000	4,000
MAKE Southwest	2,000	-
Motor Neurone Disease Association	2,000	-
RNLI North Cotswold Branch	2,000	2,000
RNIB	2,000	1,000
WheelPower	2,000	-
Bloomin' Arts	1,500	2,500

## The Misses Barrie Charitable Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

Bright Ideas for Tennis	1,500	-
Community Voluntary Action Ledbury and District	1,500	-
Cyclists Fighting Cancer	1,500	3,000
GASP Motor Project	1,500	-
Listening Books	1,500	-
Longborough Festival Opera	1,500	3,000
Broadway Arts Festival	1,000	2,000
Conquest Art	1,000	-
Dartmouth and District Food Bank	1,000	-
Jigsaw (South East)	1,000	-
Sight for Surrey	1,000	-
South Croydon Day Centre	1,000	2,000
Dundee Contemporary Arts Limited	-	3,028
Birks Cinema Trust	-	3,000
Bluevale Community Club	-	3,000
British Exploring Society	-	3,000
Headway Surrey	-	3,000
Orchestra of the Swan	-	3,000
Pitlochry Festival Theatre	-	3,000
The Willow Trust	-	3,000
Time Out Group (Stratford upon Avon) Ltd	-	3,000
Wixford Village Hall	-	3,000
The Workshop Aberfeldy	-	2,950
Arniston Playgroup	-	2,500
Alzheimer's Society	-	2,500
East Neuk Festival	-	2,500
Hebridean Pursuits Outdoor Living	-	2,500
Scottish Mountain Rescue	-	2,500
Prostate Cancer UK	-	2,500
The Migraine Trust	-	2,500
Hospital Radio Exeter	-	2,310
Armonico Consort Ltd	-	2,000
Become	-	2,000
Broadway Museum & Art Gallery	-	2,000
The Butterfly Trust	-	2,000
Child Brain Injury Trust	-	2,000
Coach Core Foundation	-	2,000
Cotswold Athletes Support Scheme & Friends	-	2,000
CROW - Coventry Recycling of Waste	-	2,000
Cruse Bereavement Care Scotland	-	2,000
Cruse Bereavement Support	-	2,000
Douglas Bader Foundation	-	2,000
Growing Well	-	2,000
London Wheelchair Rugby Club	-	2,000

## The Misses Barrie Charitable Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

Moorfields Eye Charity	-	2,000
PSDS	-	2,000
Polka Children's Theatre Ltd	-	2,000
Signpost Broadway	-	2,000
Spotlights Community Youth Theatre	-	2,000
The Friendship Project for Children	-	2,000
National Youth Orchestra of Great Britain	-	2,000
The Poppy Factory	-	2,000
Vineyard Community Centre	-	2,000
Warwickshire Association for the Blind	-	2,000
Westbank Community and Health Care	-	2,000
CLAPA	-	1,000
Crackerjack's Children's Trust	-	1,000
East Kilbride West Church	-	1,000
Garage Art Group	-	1,000
Perth Autism Support SCIO	-	1,000
The Ryan Neuro Therapy Centre	-	1,000
Torbay Symphony Orchestra	-	1,000
Wellbeing for Women	-	1,000
Childhood Eye Cancer Trust (CHECT)	-	1,000
	<u>191,289</u>	<u>199,123</u>

## The Misses Barrie Charitable Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Fixed asset investments

	2025 £	2024 £
Other investments	<u>6,727,425</u>	<u>6,891,659</u>
<b>Other investments</b>		
	<b>Listed investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
At 6 April 2024	6,891,659	6,891,659
Revaluation	(101,179)	(101,179)
Additions	1,323,531	1,323,531
Disposals	<u>(1,386,586)</u>	<u>(1,386,586)</u>
At 5 April 2025	<u>6,727,425</u>	<u>6,727,425</u>
<b>Net book value</b>		
At 5 April 2025	<u>6,727,425</u>	<u>6,727,425</u>
At 5 April 2024	<u>6,891,659</u>	<u>6,891,659</u>

#### 9 Debtors

	2025 £
Accrued income	<u>197</u>

The Debtors balance is £197 of accrued income on a holding in Stewart Investors Asia Pacific Leaders fund, which had not been received as at 5 April 2025.

#### 10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>140,343</u>	<u>138,248</u>

#### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>41,038</u>	<u>41,274</u>

## The Misses Barrie Charitable Trust

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 12 Commitments

##### Other financial commitments

The Trust has a commitment to the Medical Research Council Human Immunology Unit at the University of Oxford for 4 years at £7,500 per year, which began in March 2023. During this year, The Trust added a further commitment of £7,500 per year for 3 years to Brain Tumour Research, with the first payment made in September 2023. So, as at April 2025, future commitments are £15,000.

The total amount of other financial commitments not provided in the financial statements was £15,000 (2024 - £30,000).

#### 13 Funds

##### Unrestricted funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 5 April 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted general funds	<u>6,988,633</u>	<u>219,470</u>	<u>(265,946)</u>	<u>(113,428)</u>	<u>6,828,729</u>

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 5 April 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted general funds	<u>6,925,516</u>	<u>232,917</u>	<u>(270,206)</u>	<u>100,406</u>	<u>6,988,633</u>

Within the "Other Recognised Gains/Losses" figure of £113,428 for 2024/25 is a Prior Year Adjustment of £1,549 in respect of accumulated income for 2023/24 that was not recognised in the 2024 broker statement.

## **The Misses Barrie Charitable Trust**

### **Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)**

#### **14 Related party transactions**

During the year the charity made the following related party transactions:

##### **John Carter**

(The accountancy fees of £7,200 (2024: £7,200) are paid to are paid to Raymond Carter & Co, in their capacity as accountants to the Trust. Mr John Carter is a former partner in this firm.

Similarly, the administration fees of £20,400 (2024: £20,400) are paid to Raymond Carter & Co, and Mr John Carter is a former partner in this firm.

Finally, a grant of £1,000 was made to South Croydon Day Centre Trust (2024: £2,000). Raymond Carter & Co who provide accountancy services to this organisation.)

.