

THE FALCONER TRUST

England & Wales · Charity number 280864

Details

Status Registered

Legal form Trust

Registered 1980-09-05

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

Contact

Address 34 Muir Drive
Hingham
Norwich
NR9 4PQ

Phone 07810 457560

Email mail@thefalconertrust.co.uk

Website thefalconertrust.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION AND THE RELIEF OF POVERTY BY MEANS OF - (A) ASSISTING IN THE MAINTENANCE OF THE FALCONER HOME AND ORPHANAGE IN ZAMBIA; AND (B) MAKING GRANTS TO OTHER CHARITABLE CHILDREN'S HOMES AND ORPHANAGES.

Activities: Supporting The Falconer Children's Home and Orphanage in Zambia by :-1.sending out parcels of clothing, dried foods, and toiletries.2.forwarding gifts of money for the local needs of the home and helping with projects to aid the Home's immediate and long term development.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS.
- Zambia
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£297,403	£290,313	-	-
2024-04-05	£149,911	£183,390	-	-
2023-04-05	£227,069	£186,049	-	-
2022-04-05	£185,039	£203,537	-	-
2021-04-05	£198,770	£147,016	-	-

Trustees

Name	Role	Appointed
DENNIS JAMES WEBB		
Duncan Stansfield		2024-04-24
GEOFFREY LEONARD WEBB		
MR TERRY MARTIN		
Susan Stansfield		2024-04-24

THE FALCONER TRUST

England & Wales - Charity number 280864

Accounts

The Falconer Trust

Registered Charity No. 280864

Financial Statements
Year ended 5th April 2025

**The Falconer Trust
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for the year ended 5th April 2025**

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The Falconer Trust

Report of the Trustees

for the year ended 5th April 2025

The Trustees are pleased to present their annual report with the financial accounts of the charity for the year ended 5th April 2025.

Objects and Organisation

The charity was established by Trust Deed dated 24th June 1980 and is registered with the Charity Commission. Its objects are to advance the Christian religion and to relieve poverty by means of:

- (a) assisting in the maintenance of the Falconer Home and Orphanage in Zambia; and
- (b) making grants to other charitable children's homes and orphanages.

The trustees organise specific support to the Falconer Home, Zambia, and this falls into three main categories:

- (1) sending out parcels of clothing, dried goods and medicines;
- (2) forwarding gifts of money for the local needs of the home; and
- (3) helping with projects to aid the home's immediate and long term development

Review of Activities

Neil Starling continues to work as Manager of the Trust, attending to all administrative duties, giving presentations at various churches, schools and other groups, liaising with staff at the Falconer Home, and dealing with practical matters.

The Trustees once again express their thanks to Brian and Margaret Nash, who continue to give valuable service as volunteers in the unit, overseeing the packing of boxes of donated goods, and generally keeping the warehouse in good order. They also support the work of the Trust in many other ways, for which the Trustees are very grateful.

Neil Starling and trustee Dennis Webb visited the Falconer Home in June 2024 for two weeks. The main area of discussion centered around the need for an irrigation system at the Falconer Home farm, much of southern Africa has endured severe drought recently due to the effects of El Nino. Staff at the home requested support for provision of an irrigation system to mitigate against the effects of drought, so that a regular harvest can be achieved. An initial estimate of the cost was around £60,000, though the cost did rise to around £100,000. The Trustees were amazed to receive an offer from the Gordon Milligan Trust to cover the full cost of the project, and funding was provided in a number of instalments. Over the next several months, all the necessary equipment was purchased and installed. The main crop to be grown is maize, which is used to make nsima, the Zambian staple food. Other crops to be grown include tomatoes, onions, sunflowers, sorghum and chillies. The hope is that it will be possible to grow food for the children at the Home, and also enough to sell and generate an income for the Home. We are most grateful to the trustees of the Gordon Milligan Trust for their most generous funding for this project.

During the year the trustees made the decision to cease the sending of parcels to the Home, and in future to provide finance only. This decision was made because of the steeply rising shipping costs, as well as the increasingly lengthy and complex customs procedures. Sending parcels has become unviable, so the final batch will be sent during 2025.

This will mean that the operation of the Trust can move to smaller premises, thus saving money on rent and utilities. A small office has been rented at the Methodist Centre, High Street Watton. Neil Starling will no longer be needed to work full-time, and will drop hours to one or two days a week from the end of November 2025. Money saved from these changes will hopefully mean that more can be sent to the Falconer Home, enabling them to purchase more supplies within Zambia, which would otherwise have been sent in the parcels. The trustees recognise that in a changing world it is necessary to adapt in order to operate effectively.

**The Falconer Trust
Report of the Trustees
for the year ended 5th April 2025**

Risks

Operational Risks

As with any charity relying on voluntary donations, there is a risk of incoming resources going astray in the post. Development of sound administrative systems ensure that this risk is minimised.

Financial Risks

The charity continues to be subject to the risk of over reliance on unsolicited revenue from donations, appeals and the general generosity of people. By aiming to make the home in Zambia more self-financing, through farming and other projects the risk to the home will be minimised. Continuing to seek government funding for certain projects also minimises this risk.

Trustees

Geoffrey L Webb
Dennis J Webb
Terrence Martin

Signed on behalf of the Trustees

Dennis J Webb, Trustee

Date: _____

The Falconer Trust
Statement of Trustees' Responsibilities
for the year ended 5th April 2025

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's incoming resources and application of resources during the year and of its state of affairs at the end of the year. In preparing those financial statement, the trustees are required to:

Select suitable accounting policies and the apply them consistently;

- 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;
- 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 which disclose with reasonable accuracy at any one time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993 and any subsequent acts. 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.

Signed on behalf of the Trustees

Dennis J Webb
Trustee

Date: _____

The Falconer Trust Independent Examiner's Report for the year ended 5th April 2025

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date: _____

Robert Kendall FCCA
Arden Kendall Limited
38 High Street
Watton
Norfolk
IP25 6AE

The Falconer Trust
Statement of Financial Activities
for the year ended 5th April 2025

	Notes	2025	2024
Incoming Resources			
General Donations		117,106	99,858
Donations supported by Gift Aid		33,314	30,544
Donations re Farm Irrigation Project		92,900	-
Gift Aid Reclaimed		9,788	9,018
Legacies		44,297	10,491
Total Incoming Resources		297,403	149,911
Direct Charitable Expenditure			
Amount paid to Falconer Home		241,060	126,035
Freight on parcels to Falconer Home		5,872	5,929
Warehousing costs		7,718	7,751
Goods purchased for Falconer Home		2,838	16,719
Freight admin/packing labour/expenses		32,825	26,958
Total Direct Charitable Expenditure		290,313	183,390
Gross Surplus/(Loss) for the year		7,090	(33,479)
Administrative Expenditure			
General administration, printing and promotion		5,377	3,612
Bank and online giving charges		960	1,119
Independent examination fees		594	594
Total Administrative Expenditure		6,931	5,325
Net Surplus/(Loss) for the year		159	(38,804)

Notes

- 1 Donations from businesses, churches, organisations and individuals not supported by Gift Aid Declarations
- 2 Donations supported by Gift Aid Declarations enable the Falconer Trust to claim from HMRC any taxes paid by the donor
- 3 Tax reclaimable on the donations received in the current year
- 4 Legacies are treated as revenue income unless otherwise requested in estate documents

**The Falconer Trust
Balance Sheet
for the year ended 5th April 2025**

	Notes	2025	2024
Fixed Assets			
Tangible assets		-	-
Current Assets			
Debtors	3	8,404	7,584
Prepayments	3	472	472
Cash at bank and in hand		54,824	55,485
		<u>63,700</u>	<u>63,541</u>
Creditors: amounts falling due within one year			
Accruals	4	594	594
		<u>594</u>	<u>594</u>
Net Current Assets		63,106	62,947
Total Assets less Current Liabilities		<u>63,106</u>	<u>62,947</u>
Reserves			
Accumulated funds	5	83,106	101,751
		<u>83,106</u>	<u>101,751</u>

Signed on behalf of the trustees:

Dennis J Webb
(Trustee)

Approved by the board on

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2025

1 Basis of Preparation of Accounts

These accounts 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.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 Accounting Policies

Incoming Resources

(a) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

(b) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(c) Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

(d) Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

(e) Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor.

Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure and Liabilities

(f) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(g) Governance and support costs

These include the costs of preparation and examination of the statutory accounts, the cost of trustees' meetings if incurred and the cost of any legal advice to trustees on governance or constitutional matters

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2025

(h) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(i) Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

(j) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

(k) Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Assets

(l) Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and they are valued at cost.

(m) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3 Debtors

	2025	2024
Taxation receivable (Gift Aid Scheme)	8,404	7,584
Prepayments	472	472
	8,876	8,058

4 Creditors: amounts falling due within one year

	2025	2024
Accruals. Independent Examination fees	594	594
	594	594

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2025

5 Reconciliation of funds

	2025	2024
Accumulated funds b/fwd	62,947	101,751
Net Surplus/(Loss) in year	159	(38,804)
Accumulated funds c/fwd	<u>63,106</u>	<u>62,947</u>

THE FALCONER TRUST

England & Wales - Charity number 280864

Accounts

The Falconer Trust

Registered Charity No. 280864

Financial Statements
Year ended 5th April 2024

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for the year ended 5th April 2024**

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The Falconer Trust

Report of the Trustees

for the year ended 5th April 2024

The Trustees are please to present their annual report with the financial accounts of the charity for the year ended 5th April 2024.

Objects and Organisation

The charity was established by Trust Deed dated 24th June 1980 and is registered with the Charity Commission. Its objects are to advance the Christian religion and to relieve poverty by means of:

- (a) assisting in the maintenance of the Falconer Home and Orphanage in Zambia; and
- (b) making grants to other charitable children's homes and orphanages.

The trustees organise specific support to the Falconer Home, Zambia, and this falls into three main categories:

- (1) sending out parcels of clothing, dried goods and medicines;
- (2) forwarding gifts of money for the local needs of the home; and
- (3) helping with projects to aid the home's immediate and long term development

Review of Activities

Neil Starling continues to work as Manager of the Trust, attending to all administrative matters, giving presentations at various churches, schools and other groups, liaising with staff at the Falconer Home, and dealing with practical matters.

Following the resignation of Ken Webb and Richard Hindley from the Board of Trustees last year, the Trustees are actively seeking new members for the board, and are in discussions with interested parties. Duncan and Susan Stansfield have agreed in principle to take on the role, and formalities should be completed imminently.

Two large consignments of parcels were sent to the Falconer Home, containing clothes, blankets, toiletries, stationery, tools and toys. It is no longer possible to send non-perishable foods, because of the restrictions placed on them by the Zambian authorities.

The Trustees once again express their thanks to Brian and Margaret Nash, who continue to give valuable service as volunteers in the unit, overseeing the packing of boxes of donated goods, and generally keeping the warehouse in good order. They also support the work of the Trust in many other ways, for which the Trustees are very grateful.

In June 2023, Neil Starling and Dennis Webb visited the Falconer Home, this was the first visit since the COVID pandemic. During the visit they were able to assist with practical tasks such as getting the new generator running, establishing an electrical supply in the main house and pumping river waters into the water towers to provide a supply of running water at the Home. They also held discussions with the Home's Director, Simon Samutala, and other staff, regarding matters concerning the future of the Home, and the nature of the support which the Trust will be able to offer in the future. Of particular concern was the matter of sending parcels to the Home, which is becoming increasingly difficult due to the increasing cost, and the more complex customs process.

Building work on accommodation for the children continues, with a girls' dormitory, an ablution block and a kitchen building all in progress.

We are grateful to all our supporters for their generous giving in both goods and finance, which makes this work possible.

Risks

Operational Risks

As with any charity relying on voluntary donations, there is a risk of incoming resources going astray in the post. Development of sound administrative systems ensure that this risk is minimised.

**The Falconer Trust
Report of the Trustees
for the year ended 5th April 2024**

Financial Risks

The charity continues to be subject to the risk of over reliance on unsolicited revenue from donations, appeals and the general generosity of people. By aiming to make the home in Zambia more self-financing, through farming and other projects the risk to the home will be minimised. Continuing to seek government funding for certain projects also minimises this risk.

Trustees

Geoffrey L Webb
Dennis J Webb
Terrence Martin

Signed on behalf of the Trustees

Dennis J Webb, Trustee

Date: _____

The Falconer Trust
Statement of Trustees' Responsibilities
for the year ended 5th April 2024

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's incoming resources and application of resources during the year and of its state of affairs at the end of the year. In preparing those financial statement, the trustees are required to:

Select suitable accounting policies and the apply them consistently;

- 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;
- 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 which disclose with reasonable accuracy at any one time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993 and any subsequent acts. 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.

Signed on behalf of the Trustees

Dennis J Webb
Trustee

Date: _____

The Falconer Trust

Independent Examiner's Report

for the year ended 5th April 2024

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date: _____

Robert Kendall FCCA
Arden Kendall Limited
38 High Street
Watton
Norfolk
IP25 6AE

The Falconer Trust
Statement of Financial Activities
for the year ended 5th April 2024

	Notes	2024	2023
Incoming Resources			
General Donations	1	99,858	125,788
Donations supported by Gift Aid	2	30,544	46,259
Gift Aid Reclaimed	3	9,018	13,095
Legacies	4	10,491	41,927
Total Incoming Resources		149,911	227,069
Direct Charitable Expenditure			
Amount paid to Falconer Home		126,035	136,275
Freight on parcels to Falconer Home		5,929	11,481
Warehousing costs		7,751	7,778
Goods purchased for Falconer Home		16,719	4,815
Freight admin/packing labour/expenses		26,956	25,700
Total Direct Charitable Expenditure		183,390	186,049
Gross Surplus/(Loss) for the year		(33,479)	41,020
Administrative Expenditure			
General administration, printing and promotion		3,612	4,982
Bank and online giving charges		1,119	1,169
Independent examination fees		594	594
Total Administrative Expenditure		5,325	6,745
Net Surplus/(Loss) for the year		(38,804)	34,275

Notes

- 1 Donations from businesses, churches, organisations and individuals not supported by Gift Aid Declarations
- 2 Donations supported by Gift Aid Declarations enable the Falconer Trust to claim from HMRC any taxes paid by the donor
- 3 Tax reclaimable on the donations received in the current year
- 4 Legacies are treated as revenue income unless otherwise requested in estate documents

**The Falconer Trust
Balance Sheet
for the year ended 5th April 2024**

	Notes	2024	2023
Fixed Assets			
Tangible assets		-	-
Current Assets			
Debtors	3	7,584	11,209
Prepayments	3	472	571
Cash at bank and in hand		55,485	90,565
		<u>63,541</u>	<u>102,345</u>
Creditors: amounts falling due within one year			
Accruals	4	<u>594</u>	<u>594</u>
Net Current Assets		62,947	101,751
Total Assets less Current Liabilities		<u><u>62,947</u></u>	<u><u>101,751</u></u>
Reserves			
Accumulated funds	5	62,947	101,751
		<u><u>62,947</u></u>	<u><u>101,751</u></u>

Signed on behalf of the trustees:

Dennis J Webb
(Trustee)

Approved by the board on

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2024

1 Basis of Preparation of Accounts

These accounts 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. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 Accounting Policies

Incoming Resources

(a) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

(b) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(c) Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

(d) Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

(e) Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure and Liabilities

(f) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(g) Governance and support costs

These include the costs of preparation and examination of the statutory accounts, the cost of trustees' meetings if incurred and the cost of any legal advice to trustees on governance or constitutional matters

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2024

(h) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(i) Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

(j) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

(k) Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Assets

(l) Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and they are valued at cost.

(m) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3 Debtors

	2024	2023
Taxation receivable (Gift Aid Scheme)	7,584	11,209
Prepayments	472	571
	8,056	11,780

4 Creditors: amounts falling due within one year

	2024	2023
Accruals: Independent Examination fees	594	594
	594	594

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2024

5 Reconciliation of funds

	2024	2023
Accumulated funds b/fwd	101,751	67,476
Net Surplus/(Loss) in year	(38,804)	34,275
Accumulated funds c/fwd	<u>62,947</u>	<u>101,751</u>

THE FALCONER TRUST

England & Wales - Charity number 280864

Accounts

The Falconer Trust

Registered Charity No. 280864

Financial Statements
Year ended 5th April 2023

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The Falconer Trust

Report of the Trustees

for the year ended 5th April 2023

The Trustees are pleased to present their annual report with the financial accounts of the charity for the year ended 5th April 2023.

Objects and Organisation

The charity was established by Trust Deed dated 24th June 1980 and is registered with the Charity Commission. Its objects are to advance the Christian religion and to relieve poverty by means of:

- (a) assisting in the maintenance of the Falconer Home and Orphanage in Zambia; and
- (b) making grants to other charitable children's homes and orphanages.

The trustees organise specific support to the Falconer Home, Zambia, and this falls into three main categories:

- (1) sending out parcels of clothing, dried goods and medicines;
- (2) forwarding gifts of money for the local needs of the home; and
- (3) helping with projects to aid the home's immediate and long term development

Review of Activities

Neil Starling continues to work as Manager of the Trust, attending to all administrative matters, giving presentations at various churches, schools and other groups, liaising with staff at the Falconer Home, and dealing with practical matters. The process for sending parcels to the Falconer Home has changed, with customs processes becoming more complex and more lengthy. The Trust will now send larger batches, fewer times per year, thus reducing the number of times that the customs process has to take place. In order to facilitate this, parcels are now collected from the unit in Watton, rather than delivered to Purfleet.

In January 2023 Ken Webb resigned as Director and Trustee of the Falconer Trust. The role of Director has been taken over by Dennis Webb. Richard Hindley also resigned from his position in January 2023. The trustees wish to express their thanks to both Ken and Richard for their faithful service to the Trust over many years. The trustees are considering adding new trustees to the board, with a view to ensuring the future of the work.

The Trustees once again express their thanks to Brian and Margaret Nash, who continue to give valuable service as volunteers in the unit, overseeing the packing of boxes of donated goods, and generally keeping the warehouse in good order. They also support the work of the Trust in many other ways, for which the Trustees are very grateful.

No visits to the Falconer Home from representatives of the Falconer Trust were possible during the year 2022-23, but a visit by Neil Starling and Dennis Webb is planned for June 2023. It has been possible, however, to keep in close contact with staff at the Home via WhatsApp video calls, which have been extremely beneficial in keeping up to date with developments at the Home.

The Falconer Home in Zambia faces major challenges with regards to the buildings. The roof of the main house needs to be replaced, and temporary accommodation needs to be provided for the children while this takes place. Progress has been made on the renovation of an old church to create a dormitory for the older girls, and improvements have been made to the boys' dormitory.

We are grateful to all our supporters for their generous giving in both goods and finance, which makes this work possible.

Risks

Operational Risks

As with any charity relying on voluntary donations, there is a risk of incoming resources going astray in the post. Development of sound administrative systems ensure that this risk is minimised.

**The Falconer Trust
Report of the Trustees
for the year ended 5th April 2023**

Financial Risks

The charity continues to be subject to the risk of over reliance on unsolicited revenue from donations, appeals and the general generosity of people. By aiming to make the home in Zambia more self-financing, through farming and other projects the risk to the home will be minimised. Continuing to seek government funding for certain projects also minimises this risk.

Trustees

Geoffrey L Webb
Dennis J Webb
Kenneth H Webb (resigned January 2023)
Terrence Martin
Richard A Hindley (resigned January 2023)

Signed on behalf of the Trustees

Dennis J Webb, Trustee

Date: _____

The Falconer Trust
Statement of Trustees' Responsibilities
for the year ended 5th April 2023

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's incoming resources and application of resources during the year and of its state of affairs at the end of the year. In preparing those financial statement, the trustees are required to:

Select suitable accounting policies and the apply them consistently;

- 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;
- 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 which disclose with reasonable accuracy at any one time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993 and any subsequent acts. 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.

Signed on behalf of the Trustees

Dennis J Webb
Trustee

Date: _____

The Falconer Trust

Independent Examiner's Report

for the year ended 5th April 2023

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date: _____

Robert Kendall FCCA
Arden Kendall Limited
38 High Street
Watton
Norfolk
IP25 6AE

The Falconer Trust
Statement of Financial Activities
for the year ended 5th April 2023

	Notes	2023	2022
Incoming Resources			
General Donations	1	125,788	91,306
Donations supported by Gift Aid	2	46,259	32,437
Gift Aid Reclaimed	3	13,095	10,687
Legacies	4	41,927	50,609
Total Incoming Resources		227,069	185,039
Direct Charitable Expenditure			
Amount paid to Falconer Home		136,275	152,850
Freight on parcels to Falconer Home		11,481	8,169
Warehousing costs		7,778	6,725
Goods purchased for Falconer Home		4,815	4,884
Freight admin/packing labour/expenses		25,700	24,935
Total Direct Charitable Expenditure		186,049	197,563
Gross Surplus/(Loss) for the year		41,020	(12,524)
Administrative Expenditure			
General administration, printing and promotion		4,982	4,440
Bank and online giving charges		1,169	946
Independent examination fees		594	588
Total Administrative Expenditure		6,745	5,974
Net Surplus/(Loss) for the year		34,275	(18,498)

Notes

- 1 Donations from businesses, churches, organisations and individuals not supported by Gift Aid Declarations
- 2 Donations supported by Gift Aid Declarations enable the Falconer Trust to claim from HMRC any taxes paid by the donor
- 3 Tax reclaimable on the donations received in the current year
- 4 Legacies are treated as revenue income unless otherwise requested in estate documents

**The Falconer Trust
Balance Sheet
for the year ended 5th April 2023**

	Notes	2023	2022
Fixed Assets			
Tangible assets		-	-
Current Assets			
Debtors	3	11,209	8,099
Prepayments	3	571	571
Cash at bank and in hand		90,565	59,400
		102,345	68,070
Creditors: amounts falling due within one year			
Accruals	4	594	594
Net Current Assets		101,751	67,476
Total Assets less Current Liabilities		101,751	67,476
Reserves			
Accumulated funds	5	101,751	67,476
		101,751	67,476

Signed on behalf of the trustees:

Dennis J Webb
(Trustee)

Approved by the board on

The Falconer Trust

Notes to Financial Statements

for the year ended 5th April 2023

1 Basis of Preparation of Accounts

These accounts 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. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 Accounting Policies

Incoming Resources

(a) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

(b) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(c) Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

(d) Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

(e) Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor.

Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure and Liabilities

(f) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(g) Governance and support costs

These include the costs of preparation and examination of the statutory accounts, the cost of trustees' meetings if incurred and the cost of any legal advice to trustees on governance or constitutional matters

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2023

(h) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(i) Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

(j) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

(k) Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Assets

(l) Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and they are valued at cost.

(m) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3 Debtors

	2023	2022
Taxation receivable (Gift Aid Scheme)	11,209	8,099
Prepayments	571	571
	11,780	8,670

4 Creditors: amounts falling due within one year

	2023	2022
Accruals: Independent Examination fees	594	594
	594	594

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2023

5 Reconciliation of funds

	2023	2022
Accumulated funds b/fwd	67,476	85,974
Net Surplus/(Loss) in year	34,275	(18,498)
Accumulated funds c/fwd	<u>101,751</u>	<u>67,476</u>

THE FALCONER TRUST

England & Wales - Charity number 280864

Accounts

The Falconer Trust

Registered Charity No. 280864

Financial Statements
Year ended 5th April 2022

**The Falconer Trust
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for the year ended 5th April 2022**

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The Falconer Trust

Report of the Trustees

for the year ended 5th April 2021

The Trustees are pleased to present their annual report with the financial accounts of the charity for the year ended 5th April 2022.

Objects and Organisation

The charity was established by Trust Deed dated 24th June 1980 and is registered with the Charity Commission. Its objects are to advance the Christian religion and to relieve poverty by means of:

- (a) assisting in the maintenance of the Falconer Home and Orphanage in Zambia; and
- (b) making grants to other charitable children's homes and orphanages.

The trustees organise specific support to the Falconer Home, Zambia, and this falls into three main categories:

- (1) sending out parcels of clothing, dried goods and medicines;
- (2) forwarding gifts of money for the local needs of the home; and
- (3) helping with projects to aid the home's immediate and long term development

Review of Activities

Neil Starling continues to work as Manager of the Trust, attending to all administrative matters, giving presentations at various churches, schools and other groups, liaising with staff at the Falconer Home, and dealing with practical matters. Five batches of parcels were sent to the Falconer Home during the course of the year. The customs process for sending parcels has become more complex and lengthy, and this has meant that we have been able to send batches of parcels less frequently than in the past.

The Trustees once again express their thanks to Brian and Margaret Nash, who continue to give valuable service as volunteers in the unit, overseeing the packing of boxes of donated goods, and generally keeping the warehouse in good order. They also support the work of the Trust in many other ways, for which the Trustees are very grateful.

No visits to the Falconer Home from representatives of the Falconer Trust were possible during the year 2021-22, due to the continued effects of the covid pandemic. It has been possible, however, to keep in close contact with staff at the home via WhatsApp video calls, which have been extremely beneficial in keeping up to date with developments at the home.

Neil Starling has been able to resume deputation visits following the pandemic, though not at pre-pandemic frequency. This is mainly because some churches have been very cautious in resuming meeting, and several midweek groups have closed down permanently.

The Falconer Home in Zambia faces major challenges with regards to the buildings. The roof of the main house needs to be replaced, and temporary accommodation needs to be provided for the children while this takes place. The Zambian authorities require even temporary accommodation to meet all requirements of fire regulations, hygiene regulations etc., and so the Falconer Trust must generate substantial income in order to finance this work.

Bob Ames resigned as Trustee of the Falconer Trust in October 2021, for family reasons.

Risks

Operational Risks

As with any charity relying on voluntary donations, there is a risk of incoming resources going astray in the post. Development of sound administrative systems ensure that this risk is minimised.

Financial Risks

The charity continues to be subject to the risk of over reliance on unsolicited revenue from donations, appeals and the general generosity of people. By aiming to make the home in Zambia more self-financing, through farming and other projects the risk to the home will be minimised. Continuing to seek government funding for certain projects also minimises this risk.

**The Falconer Trust
Report of the Trustees
for the year ended 5th April 2021**

Trustees

Geoffrey L Webb
Dennis J Webb
Kenneth H Webb
Terrence Martin
Robert Ames (Resigned October 2021)
Richard A Hindley

Signed on behalf of the Trustees

Kenneth H Webb, Trustee

Date: _____

The Falconer Trust Statement of Trustees' Responsibilities for the year ended 5th April 2022

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's incoming resources and application of resources during the year and of its state of affairs at the end of the year. In preparing those financial statement, the trustees are required to:

Select suitable accounting policies and the apply them consistently;

- 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;
- 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 which disclose with reasonable accuracy at any one time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993 and any subsequent acts. 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.

Signed on behalf of the Trustees

Kenneth H Webb
Trustee

Date: _____

The Falconer Trust

Independent Examiner's Report for the year ended 5th April 2022

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date: _____

Robert Kendall FCCA
Arden Kendall Limited
38 High Street
Watton
Norfolk
IP25 6AE

The Falconer Trust
Statement of Financial Activities
for the year ended 5th April 2022

	Notes	2022	2021
Incoming Resources			
General Donations	1	91,306	142,418
Donations supported by Gift Aid	2	32,437	38,975
Gift Aid Reclaimed	3	10,687	14,377
Legacies	4	50,609	3,000
Total Incoming Resources		185,039	198,770
Direct Charitable Expenditure			
Amount paid to Falconer Home		152,850	99,375
Freight on parcels to Falconer Home		8,169	6,472
Warehousing costs		6,725	6,407
Goods purchased for Falconer Home		4,884	5,435
Freight admin/packing labour/expenses		24,935	24,250
Total Direct Charitable Expenditure		197,563	141,939
Gross Surplus/(Loss) for the year		(12,524)	56,831
Administrative Expenditure			
General administration, printing and promotion		4,440	3,449
Bank and online giving charges		946	1,028
Independent examination fees		588	600
Total Administrative Expenditure		5,974	5,077
Net Surplus/(Loss) for the year		(18,498)	51,754

Notes

- 1 Donations from businesses, churches, organisations and individuals not supported by Gift Aid Declarations
- 2 Donations supported by Gift Aid Declarations enable the Falconer Trust to claim from HMRC any taxes paid by the donor
- 3 Tax reclaimable on the donations received in the current year
- 4 Legacies are treated as revenue income unless otherwise requested in estate documents

**The Falconer Trust
Balance Sheet
for the year ended 5th April 2022**

	Notes	2022	2021
Fixed Assets			
Tangible assets		-	-
Current Assets			
Debtors	3	8,099	9,738
Prepayments	3	571	571
Cash at bank and in hand		59,400	76,275
		68,070	86,584
Creditors: amounts falling due within one year			
Accruals	4	594	610
Net Current Assets		67,476	85,974
Total Assets less Current Liabilities		67,476	85,974
Reserves			
Accumulated funds	5	67,476	85,974
		67,476	85,974

Signed on behalf of the trustees:

Kenneth H Webb
(Trustee)

Approved by the board on

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2022

1 Basis of Preparation of Accounts

These accounts 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.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 Accounting Policies

Incoming Resources

(a) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

(b) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(c) Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

(d) Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

(e) Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure and Liabilities

(f) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(g) Governance and support costs

These include the costs of preparation and examination of the statutory accounts, the cost of trustees' meetings if incurred and the cost of any legal advice to trustees on governance or constitutional matters

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2022

(h) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(i) Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

(j) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

(k) Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Assets

(l) Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and they are valued at cost.

(m) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3 Debtors

	2022	2021
Taxation receivable (Gift Aid Scheme)	8,099	9,738
Prepayments	571	571
	8,670	10,309

4 Creditors: amounts falling due within one year

	2022	2021
Accruals: Independent Examination fees	594	600
Bank charges	-	10
	594	610

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2022

5 Reconciliation of funds

	2022	2021
Accumulated funds b/fwd	85,974	34,220
Net Surplus/(Loss) in year	(18,498)	51,754
Accumulated funds c/fwd	<u>67,476</u>	<u>85,974</u>

THE FALCONER TRUST

England & Wales - Charity number 280864

Accounts

The Falconer Trust

Registered Charity No. 280864

Financial Statements Year ended 5th April 2021

The Falconer Trust
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The Falconer Trust

Report of the Trustees for the year ended 5th April 2021

The Trustees are pleased to present their annual report with the financial accounts of the charity for the year ended 5th April 2021.

Objects and Organisation

The charity was established by Trust Deed dated 24th June 1980 and is registered with the Charity Commission.

Its objects are to advance the Christian religion and to relieve poverty by means of: (a) assisting in the maintenance of the Falconer Home and Orphanage in Zambia; and (b) making grants to other charitable children's homes and orphanages.

The trustees organise specific support to the Falconer Home, Zambia, and this falls into three main categories: (1) sending out parcels of clothing, dried goods and medicines; (2) forwarding gifts of money for the local needs of the home; and (3) helping with projects to aid the home's immediate and long term development

Review of Activities

The operation of the Falconer Trust has been significantly impacted by the Covid-19 pandemic during the year.

It has meant that no deputation visits took place during the year, though a few were conducted online via Zoom to churches. A few churches requested pre-recorded talks, which we were able to provide. Manager Neil Starling produced a series of video updates which were posted on Youtube, and the links sent to supporters. This has been quite a successful means of compensating for the lack of personal visits.

The fact that churches were not meeting in person for several months impacted the level of donations to the Falconer Trust. By Autumn of 2020 the financial situation was beginning to look rather precarious. An appeal to supporters was sent out in our newsletter, resulting in a huge response from supporters, and as a result of this we are now on a much more secure financial footing.

Sending parcels to the Falconer Home has become much more challenging this year, with only two batches sent instead of the usual six. The customs process in Zambia has become more cumbersome and complex, so it takes much longer to clear each batch of parcels. As the process becomes more familiar, we expect to send five or six batches in 2021-22. The parcels include items such as clothes, blankets, nappies, toiletries, tinned food and dried food.

Because of the pandemic, it has once again not been possible for representatives of the Falconer Trust to visit the Falconer Home this year.

The Trust sent a new generator to the Home, which is currently in the process of being installed.

The roof of the main house is in need of replacement, and the Falconer Trust has paid for the purchase of materials.

The Trustees are grateful to Brian and Margaret Nash, who continue to give valuable service as volunteers in the unit, overseeing the packing of boxes of donated goods, and generally keeping the warehouse in good order. During the pandemic they were not able to come to the unit, and over Christmas both were hospitalised with Covid-19. We are pleased to be able to report that they are both back to good health, and able to resume work with the packing of parcels.

The Falconer Trust
Notes to Financial Statements for the
year ended 5th April 2021

Risks

Operational Risks

As with any charity relying on voluntary donations, there is a risk of incoming resources going astray in the post. Development of sound administrative systems ensure that this risk is minimised.

Financial Risks

The charity continues to be subject to the risk of over reliance on unsolicited revenue from donations, appeals and the general generosity of people. By aiming to make the home in Zambia more self-financing, through farming and other projects the risk to the home will be minimised. Continuing to seek government funding for certain projects also minimises this risk.

Trustees

Geoffrey L Webb
Dennis J Webb
Kenneth H Webb
Terrence Martin
Robert Ames
Richard A Hindley

Signed on behalf of the Trustees

Kenneth H Webb, Trustee

Date: _____

The Falconer Trust
Statement of Trustees' Responsibilities
for the year ended 5th April 2021

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's incoming resources and application of resources during the year and of its state of affairs at the end of the year. In preparing those financial statement, the trustees are required to:

Select suitable accounting policies and the apply them consistently;

- 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;
- 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 which disclose with reasonable accuracy at any one time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993 and any subsequent acts. 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.

Signed on behalf of the Trustees

Kenneth H Webb
Trustee

Date: _____

**The Falconer Trust
Independent Examiner's Report
for the year ended 5th April 2021**

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

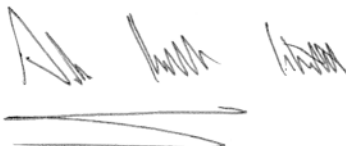
Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date: _____

Robert Kendall FCCA
Arden Kendall Limited
38 High Street
Watton
Norfolk
IP25 6AE

The Falconer Trust
Statement of Financial Activities
for the year ended 5th April 2021

	Notes	2021	2020
Incoming Resources			
General Donations	1	142,418	82,926
Donations supported by Gift Aid	2	38,975	38,061
Gift Aid Reclaimed	3	14,377	9,515
Legacies	4	3,000	51,227
Total Incoming Resources		198,770	181,729
Direct Charitable Expenditure			
Amount paid to Falconer Home		99,375	112,590
Freight on parcels to Falconer Home		6,472	17,420
Warehousing costs		6,407	5,810
Goods purchased for Falconer Home		5,435	23,580
Freight admin/packing labour/expenses		24,250	26,410
Total Direct Charitable Expenditure		141,939	185,810
Gross Surplus/(Loss) for the year		56,831	(4,081)
Administrative Expenditure			
General administration, printing and promotion		3,449	4,146
Bank and online giving charges		1,028	1,803
Independent examination fees		600	600
Total Administrative Expenditure		5,077	6,549
Net Surplus/(Loss) for the year		51,754	(10,630)

Notes

- 1 Donations from businesses, churches, organisations and individuals not supported by Gift Aid Declarations
- 2 Donations supported by Gift Aid Declarations enable the Falconer Trust to claim from HMRC any taxes paid by the donor
- 3 Tax reclaimable on the donations received in the current year
- 4 Legacies are treated as revenue income unless otherwise requested in estate documents

**The Falconer Trust
Balance Sheet
for the year ended 5th April 2021**

	Notes	2021	2020
Fixed Assets			
Tangible assets		-	-
Current Assets			
Debtors	3	9,738	8,861
Prepayments	3	571	619
Cash at bank and in hand		76,275	25,364
		<u>86,584</u>	<u>34,844</u>
Creditors: amounts falling due within one year			
Accruals	4	610	625
		<u>610</u>	<u>625</u>
Net Current Assets		85,974	34,219
Total Assets less Current Liabilities		<u><u>85,974</u></u>	<u><u>34,219</u></u>
Reserves			
Accumulated funds	5	85,974	34,219
		<u><u>85,974</u></u>	<u><u>34,219</u></u>

Signed on behalf of the trustees:

Kenneth H Webb
(Trustee)

Approved by the board on

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2021

1 Basis of Preparation of Accounts

These accounts 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. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 Accounting Policies

Incoming Resources

(a) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

(b) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(c) Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

(d) Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

(e) Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure and Liabilities

(f) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(g) Governance and support costs

These include the costs of preparation and examination of the statutory accounts, the cost of trustees' meetings if incurred and the cost of any legal advice to trustees on governance or constitutional matters

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2021

(h) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(i) Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

(j) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

(k) Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Assets

(l) Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and they are valued at cost.

(m) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3 Debtors

	2021	2020
Taxation receivable (Gift Aid Scheme)	9,738	8,861
Prepayments	571	619
	<u>10,309</u>	<u>9,480</u>

4 Creditors: amounts falling due within one year

	2021	2020
Accruals: Independent Examination fees	600	600
Bank charges	10	25
	<u>610</u>	<u>625</u>

The Falconer Trust
Notes to Financial Statements
for the year ended 5th April 2021

5 Reconciliation of funds

	2021	2020
Accumulated funds b/fwd	34,220	44,850
Net Surplus/(Loss) in year	51,754	(10,630)
Accumulated funds c/fwd	<u>85,974</u>	<u>34,220</u>