

THE ARTHUR CRICK TRUST

England & Wales · Charity number 289428

Details

Status Registered

Legal form Trust

Registered 1984-05-21

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

Contact

Address 19 Norrington Road
Maidstone
ME15 9RA

Phone 01622746426

Email roybrooks3334@gmail.com

Activities

Objects: (A) TO PERMIT THE WHOLE OR ANY PART OF THE TRUST PROPERTY TO BE OCCUPIED BY FREEMASONS AND/OR THEIR DEPENDANTS WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS; (B) TO PAY OR APPLY THE INCOME TO OR FOR SUCH REGISTERED MASONIC CHARITIES AND OTHER GENERAL CHARITABLE PURPOSES ASSOCIATED WITH SUCH CHARITIES.

Activities: For the benefit of Masonic Charities and other general charitable purposes associated with such charities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,726	£27,905	-	-
2024-03-31	£33,383	£54,640	-	-
2023-03-31	£32,139	£31,955	-	-
2022-03-31	£42,016	£86,067	-	-
2021-03-31	£28,883	£15,302	-	-

Trustees

Name	Role	Appointed
Duncan Andrew Rouse	Chair	2022-04-25
Michael Edward Albert Bremerkamp		2022-05-27
PHILIP JOHN SAYER		

THE ARTHUR CRICK TRUST

England & Wales - Charity number 289428

Accounts

J | A | D

CHARTERED ACCOUNTANTS

J.A.D. Associates Limited
4 Bloors Lane, Rainham, Kent, ME8 7EG

T: 01634 375222

E: admin@jadaccountants.co.uk

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THE ARTHUR CRICK TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Charity registration number 289428

THE ARTHUR CRICK TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P J Sayer Mr D A Rouse Mr M E Bremerkamp
Charity number	289428
Independent examiner	J.A.D. Associates Ltd 4 Bloors Lane Rainham Kent ME8 7EG

THE ARTHUR CRICK TRUST

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THE ARTHUR CRICK TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To permit the whole or any part of the trust property to be occupied by freemasons and/or their dependents who are in conditions or need, hardship and distress; or in the case to be occupied by members of the general public to pay or apply the income to or for such registered masonic charities and other general charitable purposes associated with such charities

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

There has been grants made to Masonic charities of £16,000 (2024 - £20,950)

Financial review

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr P J Sayer

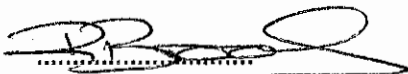
Mr D A Rouse

Mr M E Bremerkamp

Recruitment and appointment of trustees

When co-opting a Trustee (new appointment), the Board has regard to the requirements of any specialist skill needed and in order to provide necessary academic, professional and commercial knowledge with respect to the charity.

The Trustees' report was approved by the Board of Trustees.



Roy Brooks

Secretary

Date: 15th July 2025

THE ARTHUR CRICK TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ARTHUR CRICK TRUST

I report to the Trustees on my examination of the financial statements of The Arthur Crick Trust (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



J.A.D. Associates Ltd

4 Bloors Lane
Rainham
Kent
ME8 7EG

Dated: 21/7/25

THE ARTHUR CRICK TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Investments	2	42,726	33,383
Total income		42,726	33,383
Expenditure on:			
Charitable activities	3	27,905	54,640
Total expenditure		27,905	54,640
Net income/(expenditure) and movement in funds		14,821	(21,257)
Reconciliation of funds:			
Fund balances at 1 April 2024		1,020,095	1,041,352
Fund balances at 31 March 2025		1,034,916	1,020,095

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

2 5

THE ARTHUR CRICK TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Investment property	8		1,000,000		1,000,000
Current assets					
Debtors	9	1,490		1,232	
Cash at bank and in hand		34,626		20,063	
		36,116		21,295	
Creditors: amounts falling due within one year	10	(1,200)		(1,200)	
Net current assets			34,916		20,095
Total assets less current liabilities			1,034,916		1,020,095
Net assets excluding pension liability			1,034,916		1,020,095
The funds of the Charity					
Unrestricted funds			1,034,916		1,020,095
			1,034,916		1,020,095

The financial statements were approved by the Trustees on


.....
Mr D A Rouse
Chairman

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Arthur Crick Trust is a public benefit entity and a registered charity in England and Wales and is unincorporated.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

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

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	42,664	33,330
Interest receivable	62	53
	<u>42,726</u>	<u>33,383</u>

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Expenditure on charitable activities

	Rental of Investment Properties 2025 £	Rental of Investment Properties 2024 £
Direct costs		
Grant funding of activities (see note 4)	16,000	20,950
Share of support and governance costs (see note)		
Governance	11,905	33,690
	<u>27,905</u>	<u>54,640</u>
Analysis by fund		
Unrestricted funds	<u>27,905</u>	<u>54,640</u>

4 Grants payable

	Rental of Investment Properties 2025 £	Rental of Investment Properties 2024 £
Grants to institutions:		
Other	16,000	20,950
	<u>16,000</u>	<u>20,950</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Investment property

	2025
	£
Fair value	
At 1 April 2024 and 31 March 2025	1,000,000

Investment property comprises three separate properties with a combined fair value of £1,000,000. The fair value of the investment properties have been arrived at on the basis of a valuation carried out by Trustees with an independent evaluation being made in 2023. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

9 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,490	1,232

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,200	1,200

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	1,020,095	42,726	(27,905)	1,034,916
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	1,041,352	33,383	(54,640)	1,020,095

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE ARTHUR CRICK TRUST

England & Wales - Charity number 289428

Accounts

Charity registration number 289428

THE ARTHUR CRICK TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE ARTHUR CRICK TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P J Sayer
Mr D A Rouse
Mr M E Bremerkamp

Charity number

289428

Independent examiner

J.A.D. Associates Ltd
4 Bloors Lane
Rainham
Kent
ME8 7EG

THE ARTHUR CRICK TRUST

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THE ARTHUR CRICK TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

Objectives and activities

To permit the whole or any part of the trust property to be occupied by freemasons and/or their dependents who are in conditions of need, hardship and distress; or in the case to be occupied by members of the general public to pay or apply the income to or for such registered masonic charities and other general charitable purposes associated with such charities

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

There has been grants made to Masonic charities of £20,950 (2023 - £8,950)

Financial review

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr P J Sayer

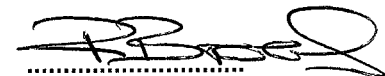
Mr D A Rouse

Mr M E Bremerkamp

Recruitment and appointment of trustees

When co-opting a Trustee (new appointment), the Board has regard to the requirements of any specialist skill needed and in order to provide necessary academic, professional and commercial knowledge with respect to the charity.

The Trustees' report was approved by the Board of Trustees.



.....
Roy Brooks

Secretary

Date: 27/8/2024

THE ARTHUR CRICK TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ARTHUR CRICK TRUST

I report to the Trustees on my examination of the financial statements of The Arthur Crick Trust (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

J.A.D. Associates Ltd

4 Bloors Lane
Rainham
Kent
ME8 7EG

Dated:

THE ARTHUR CRICK TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Investments	2	33,383	32,138
Total income		33,383	32,138
Expenditure on:			
Charitable activities	3	54,640	31,669
Total expenditure		54,640	31,669
Net income/(expenditure) and movement in funds		(21,257)	469
Reconciliation of funds:			
Fund balances at 1 April 2023		1,041,352	1,040,883
Fund balances at 31 March 2024		1,020,095	1,041,352

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ARTHUR CRICK TRUST

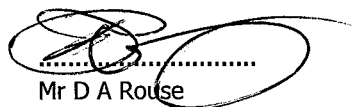
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Investment property	8		1,000,000		1,000,000
Current assets					
Debtors	9	1,232		869	
Cash at bank and in hand		20,063		41,683	
		<u>21,295</u>		<u>42,552</u>	
Creditors: amounts falling due within one year	10	<u>(1,200)</u>		<u>(1,200)</u>	
Net current assets			20,095		41,352
Total assets less current liabilities			<u>1,020,095</u>		<u>1,041,352</u>
Net assets excluding pension liability			<u>1,020,095</u>		<u>1,041,352</u>
			<u><u>1,020,095</u></u>		<u><u>1,041,352</u></u>
The funds of the Charity					
Unrestricted funds			1,020,095		1,041,352
			<u>1,020,095</u>		<u>1,041,352</u>

The financial statements were approved by the Trustees on

27/8/2024



Mr D A Rouse
Chairman

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Arthur Crick Trust is a public benefit entity and a registered charity in England and Wales and is unincorporated.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

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

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	33,330	32,083
Interest receivable	53	55
	<u>33,383</u>	<u>32,138</u>

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Expenditure on charitable activities

	Rental of Investment Properties 2024 £	Rental of Investment Properties 2023 £
Direct costs		
Grant funding of activities (see note 4)	20,950	8,950
Share of support and governance costs (see note)		
Governance	33,690	22,719
	<u>54,640</u>	<u>31,669</u>
Analysis by fund		
Unrestricted funds	<u>54,640</u>	<u>31,669</u>

4 Grants payable

	Rental of Investment Properties 2024 £	Rental of Investment Properties 2023 £
Grants to institutions:		
Other	<u>20,950</u>	<u>8,950</u>
-		

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Investment property

	2024
	£
Fair value	1,000,000
At 1 April 2023 and 31 March 2024	<u><u>1,000,000</u></u>

Investment property comprises three separate properties with a combined fair value of £1,000,000. The fair value of the investment property has been arrived at on the basis of a valuation carried out by Trustees with an independent evaluation being made in 2021. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

9 Debtors

Amounts falling due within one year:

Prepayments and accrued income

2024	2023
£	£
<u>1,232</u>	<u>869</u>

10 Creditors: amounts falling due within one year

Accruals and deferred income

2024	2023
£	£
<u>1,200</u>	<u>1,200</u>

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>1,041,352</u>	<u>33,383</u>	<u>(54,640)</u>	<u>1,020,095</u>
Previous year:				
General funds	<u>1,040,883</u>	<u>32,138</u>	<u>(31,669)</u>	<u>1,041,352</u>

THE ARTHUR CRICK TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE ARTHUR CRICK TRUST

England & Wales - Charity number 289428

Accounts

The Arthur Crick Trust
Unaudited Financial Statements
31 March 2023

J.A.D. ASSOCIATES LIMITED

Chartered accountants
4 Bloors Lane
Rainham
Gillingham
Kent
ME8 7EG

The Arthur Crick Trust

Financial Statements

Year ended 31 March 2023

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The Arthur Crick Trust

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	The Arthur Crick Trust
Charity registration number	289428
Principal office	19 Norrington Road Maidstone Kent ME15 9RA

The trustees

P.J. Sayer
D.A. Rouse
M.A.E. Bremerkamp

Company secretary Roy Brooks

Independent examiner JAD Associates Ltd
4 Bloors Lane
Rainham
Gillingham
Kent
ME8 7EG

Structure, governance and management

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

When co-opting a Trustee (new appointment), the Board has regard to the requirements of any specialist skill needed and in order to provide necessary academic, professional and commercial knowledge with respect to the charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Arthur Crick Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

Charitable Objects

To permit the whole or any part of the trust property to be occupied by freemasons and/or their dependents who are in conditions of need, hardship and distress; or in the case to be occupied by members of the general public to pay or apply the income to or for such registered masonic charities and other general charitable purposes associated with such charities.

Achievements and performance

Charitable Activities

Our main intention this year was to continue to build up the trust's bank balance.

Additionally there has been grants made to Masonic charities of £21,850 (2021 - £6,490).

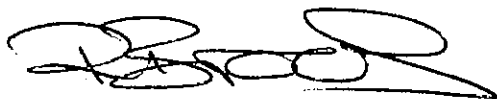
Financial review

Reserves Policy

The Trustees have established the level of reserve, freely available funds, at a level which:

1. Notes the requirements to cover the Trust's working capital on a day-to-day basis.
2. Meet forward liabilities in advance of income
3. Generally comply with sound financial management.

The trustees' annual report was approved on 10 June 2023 and signed on behalf of the board of trustees by:



Roy Brooks
Charity Secretary

The Arthur Crick Trust

Independent Examiner's Report to the Trustees of The Arthur Crick Trust

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of The Arthur Crick Trust ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

JAD Associates Ltd
Independent Examiner

4 Bloors Lane
Rainham
Gillingham
Kent
ME8 7EG

The Arthur Crick Trust
Statement of Financial Activities
Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Investment income	4	32,138	32,138	31,051
Total income		<u>32,138</u>	<u>32,138</u>	<u>31,051</u>
Expenditure				
Expenditure on charitable activities	5,6	31,668	31,669	83,812
Total expenditure		<u>31,668</u>	<u>31,669</u>	<u>83,812</u>
Net Income/(expenditure) and net movement in funds		<u>470</u>	<u>469</u>	<u>(52,761)</u>
Reconciliation of funds				
Total funds brought forward		1,070,883	1,070,883	588,644
Total funds carried forward		<u>1,071,353</u>	<u>1,071,353</u>	<u>535,883</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

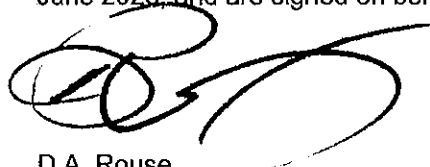
The Arthur Crick Trust

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	11	1,000,000	1,030,000
Current assets			
Debtors	12	869	583
Cash at bank and in hand		41,683	41,500
		<u>42,552</u>	<u>42,083</u>
Creditors: amounts falling due within one year	13	<u>1,200</u>	<u>1,200</u>
Net current assets		<u>41,352</u>	<u>40,883</u>
Total assets less current liabilities		<u>1,041,352</u>	<u>1,070,883</u>
Net assets		<u>1,041,352</u>	<u>1,070,883</u>
Funds of the charity			
Unrestricted funds:			
Revaluation reserve		505,000	535,000
Other unrestricted income funds		536,353	535,883
Total unrestricted funds		<u>1,041,353</u>	<u>1,070,883</u>
Total charity funds	14	<u>1,041,353</u>	<u>1,070,883</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 June 2023, and are signed on behalf of the board by:



D.A. Rouse
Trustee

The notes on pages 7 to 13 form part of these financial statements.

The Arthur Crick Trust

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net Income/(expenditure)	469	(52,761)
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(32,083)	(31,050)
Other interest receivable and similar income	(55)	(1)
Interest payable and similar charges	84	111
Accrued expenses	–	120
<i>Changes in:</i>		
Trade and other debtors	(286)	–
Cash generated from operations	(31,871)	(83,581)
Interest paid	(84)	(111)
Interest received	55	1
Net cash used in operating activities	<u>(31,900)</u>	<u>(83,691)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	32,083	31,050
Proceeds from sale of other investments	–	10,000
Net cash from investing activities	<u>32,083</u>	<u>41,050</u>
Net Increase/(decrease) in cash and cash equivalents	183	(42,641)
Cash and cash equivalents at beginning of year	41,500	84,141
Cash and cash equivalents at end of year	<u>41,683</u>	<u>41,500</u>

The notes on pages 7 to 13 form part of these financial statements.

The Arthur Crick Trust

Notes to the Financial Statements

Year ended 31 March 2023

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 19 Norrington Road, Maidstone, ME15 9RA, Kent.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from investment properties	32,083	32,083	31,050	31,050
Other interest receivable	55	55	1	1
	<u>32,138</u>	<u>32,138</u>	<u>31,051</u>	<u>31,051</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Support costs	22,718	22,719	61,072	61,072
Exceptional costs of charitable activities	8,950	8,950	22,740	22,740
	<u>31,668</u>	<u>31,669</u>	<u>83,812</u>	<u>83,812</u>

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Governance costs	–	22,719	22,719	61,072
Exceptional cost of charitable activities	8,950	–	8,950	22,740
	<u>8,950</u>	<u>22,719</u>	<u>31,669</u>	<u>83,812</u>

7. Analysis of grants

	2023 £	2022 £
Grants to Institutions		
Grants to institutions type 1	8,950	21,850
Grants to Individuals		
Grants to individuals type 1	–	890
Total grants	<u>8,950</u>	<u>22,740</u>

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	–	1,200

9. Staff costs

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Staff costs *(continued)*

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

No Trustees received remuneration from the trust in the year.

11. Investments

	Investment properties £
Cost or valuation	
At 1 April 2022	1,030,000
Additions	–
Fair value movements	(30,000)
At 31 March 2023	<u>1,000,000</u>
Impairment	
At 1 April 2022 and 31 March 2023	
Carrying amount	
At 31 March 2023	<u>1,000,000</u>
At 31 March 2022	<u>1,030,000</u>

All investments shown above are held at valuation.

Investment properties

Investment property comprises of three properties totalling a valuation of £1,000,000 (2022 - £1,030,000). An independent valuation was undertaken in 2021. The trustees consider the fair value to be at least the value in the accounts.

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>869</u>	<u>583</u>

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,200</u>	<u>1,200</u>

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	535,883	32,138	(31,668)	–	536,353
Revaluation reserve	535,000	–	–	(30,000)	505,000
	<u>1,070,883</u>	<u>32,138</u>	<u>(31,668)</u>	<u>(30,000)</u>	<u>1,041,353</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	588,644	31,051	(83,812)	–	535,883
Revaluation reserve	–	–	–	535,000	535,000
	<u>588,644</u>	<u>31,051</u>	<u>(83,812)</u>	<u>535,000</u>	<u>1,070,883</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,041,352	1,041,352
Investments	–	–
Current assets	–	–
Creditors less than 1 year	–	–
Net assets	<u>1,041,352</u>	<u>1,041,352</u>
	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–
Investments	1,030,000	1,030,000
Current assets	42,083	42,083
Creditors less than 1 year	(1,200)	(1,200)
Net assets	<u>1,070,883</u>	<u>1,070,883</u>

16. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	41,500	183	41,683

THE ARTHUR CRICK TRUST

England & Wales - Charity number 289428

Accounts

The Arthur Crick Trust
Unaudited Financial Statements
31 March 2023

J.A.D. ASSOCIATES LIMITED

Chartered accountants
4 Bloors Lane
Rainham
Gillingham
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ME8 7EG

The Arthur Crick Trust

Financial Statements

Year ended 31 March 2023

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The Arthur Crick Trust

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	The Arthur Crick Trust
Charity registration number	289428
Principal office	19 Norrington Road Maidstone Kent ME15 9RA

The trustees

P.J. Sayer
D.A. Rouse
M.A.E. Bremerkamp

Company secretary Roy Brooks

Independent examiner JAD Associates Ltd
4 Bloors Lane
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Structure, governance and management

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Recruitment and appointment of new trustees

When co-opting a Trustee (new appointment), the Board has regard to the requirements of any specialist skill needed and in order to provide necessary academic, professional and commercial knowledge with respect to the charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Arthur Crick Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

Charitable Objects

To permit the whole or any part of the trust property to be occupied by freemasons and/or their dependents who are in conditions of need, hardship and distress; or in the case to be occupied by members of the general public to pay or apply the income to or for such registered masonic charities and other general charitable purposes associated with such charities.

Achievements and performance

Charitable Activities

Our main intention this year was to continue to build up the trust's bank balance.

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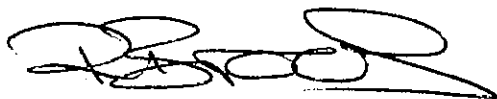
Financial review

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2. Meet forward liabilities in advance of income
3. Generally comply with sound financial management.

The trustees' annual report was approved on 10 June 2023 and signed on behalf of the board of trustees by:



Roy Brooks
Charity Secretary

The Arthur Crick Trust

Independent Examiner's Report to the Trustees of The Arthur Crick Trust

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of The Arthur Crick Trust ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

JAD Associates Ltd
Independent Examiner

4 Bloors Lane
Rainham
Gillingham
Kent
ME8 7EG

The Arthur Crick Trust
Statement of Financial Activities
Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Investment income	4	32,138	32,138	31,051
Total income		<u>32,138</u>	<u>32,138</u>	<u>31,051</u>
Expenditure				
Expenditure on charitable activities	5,6	31,668	31,669	83,812
Total expenditure		<u>31,668</u>	<u>31,669</u>	<u>83,812</u>
Net Income/(expenditure) and net movement in funds		<u>470</u>	<u>469</u>	<u>(52,761)</u>
Reconciliation of funds				
Total funds brought forward		1,070,883	1,070,883	588,644
Total funds carried forward		<u>1,071,353</u>	<u>1,071,353</u>	<u>535,883</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

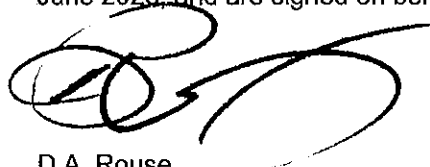
The Arthur Crick Trust

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	11	1,000,000	1,030,000
Current assets			
Debtors	12	869	583
Cash at bank and in hand		41,683	41,500
		<u>42,552</u>	<u>42,083</u>
Creditors: amounts falling due within one year	13	<u>1,200</u>	<u>1,200</u>
Net current assets		<u>41,352</u>	<u>40,883</u>
Total assets less current liabilities		<u>1,041,352</u>	<u>1,070,883</u>
Net assets		<u>1,041,352</u>	<u>1,070,883</u>
Funds of the charity			
Unrestricted funds:			
Revaluation reserve		505,000	535,000
Other unrestricted income funds		536,353	535,883
Total unrestricted funds		<u>1,041,353</u>	<u>1,070,883</u>
Total charity funds	14	<u>1,041,353</u>	<u>1,070,883</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 June 2023, and are signed on behalf of the board by:



D.A. Rouse
Trustee

The notes on pages 7 to 13 form part of these financial statements.

The Arthur Crick Trust

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net Income/(expenditure)	469	(52,761)
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(32,083)	(31,050)
Other interest receivable and similar income	(55)	(1)
Interest payable and similar charges	84	111
Accrued expenses	–	120
<i>Changes in:</i>		
Trade and other debtors	(286)	–
Cash generated from operations	(31,871)	(83,581)
Interest paid	(84)	(111)
Interest received	55	1
Net cash used in operating activities	<u>(31,900)</u>	<u>(83,691)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	32,083	31,050
Proceeds from sale of other investments	–	10,000
Net cash from investing activities	<u>32,083</u>	<u>41,050</u>
Net Increase/(decrease) in cash and cash equivalents	183	(42,641)
Cash and cash equivalents at beginning of year	41,500	84,141
Cash and cash equivalents at end of year	<u>41,683</u>	<u>41,500</u>

The notes on pages 7 to 13 form part of these financial statements.

The Arthur Crick Trust

Notes to the Financial Statements

Year ended 31 March 2023

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 19 Norrington Road, Maldstone, ME15 9RA, Kent.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from investment properties	32,083	32,083	31,050	31,050
Other interest receivable	55	55	1	1
	<u>32,138</u>	<u>32,138</u>	<u>31,051</u>	<u>31,051</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Support costs	22,718	22,719	61,072	61,072
Exceptional costs of charitable activities	8,950	8,950	22,740	22,740
	<u>31,668</u>	<u>31,669</u>	<u>83,812</u>	<u>83,812</u>

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Governance costs	–	22,719	22,719	61,072
Exceptional cost of charitable activities	8,950	–	8,950	22,740
	<u>8,950</u>	<u>22,719</u>	<u>31,669</u>	<u>83,812</u>

7. Analysis of grants

	2023 £	2022 £
Grants to Institutions		
Grants to institutions type 1	8,950	21,850
Grants to Individuals		
Grants to individuals type 1	–	890
Total grants	<u>8,950</u>	<u>22,740</u>

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	–	1,200

9. Staff costs

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Staff costs *(continued)*

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

No Trustees received remuneration from the trust in the year.

11. Investments

	Investment properties £
Cost or valuation	
At 1 April 2022	1,030,000
Additions	–
Fair value movements	(30,000)
At 31 March 2023	<u>1,000,000</u>
Impairment	
At 1 April 2022 and 31 March 2023	
Carrying amount	
At 31 March 2023	<u>1,000,000</u>
At 31 March 2022	<u>1,030,000</u>

All investments shown above are held at valuation.

Investment properties

Investment property comprises of three properties totalling a valuation of £1,000,000 (2022 - £1,030,000). An independent valuation was undertaken in 2021. The trustees consider the fair value to be at least the value in the accounts.

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>869</u>	<u>583</u>

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,200</u>	<u>1,200</u>

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	535,883	32,138	(31,668)	–	536,353
Revaluation reserve	535,000	–	–	(30,000)	505,000
	<u>1,070,883</u>	<u>32,138</u>	<u>(31,668)</u>	<u>(30,000)</u>	<u>1,041,353</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	588,644	31,051	(83,812)	–	535,883
Revaluation reserve	–	–	–	535,000	535,000
	<u>588,644</u>	<u>31,051</u>	<u>(83,812)</u>	<u>535,000</u>	<u>1,070,883</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,041,352	1,041,352
Investments	–	–
Current assets	–	–
Creditors less than 1 year	–	–
Net assets	<u>1,041,352</u>	<u>1,041,352</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–
Investments	1,030,000	1,030,000
Current assets	42,083	42,083
Creditors less than 1 year	(1,200)	(1,200)
Net assets	<u>1,070,883</u>	<u>1,070,883</u>

16. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	41,500	183	41,683

THE ARTHUR CRICK TRUST

England & Wales - Charity number 289428

Accounts

CHARITY REGISTRATION NUMBER: 289428

J | A | D

CHARTERED ACCOUNTANTS

J.A.D. Associates Limited
4 Bloors Lane, Rainham, Kent, ME8 7EG

T: 01634 375222 • **F:** 01634 371318

E: admin@jadaccountants.co.uk

W: www.jadaccountants.co.uk

The Arthur Crick Trust
Unaudited Financial Statements
31 March 2021

The Arthur Crick Trust

Financial Statements

Year ended 31 March 2021

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Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Statement of cash flows	6
Notes to the financial statements	7

The Arthur Crick Trust

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	The Arthur Crick Trust
Charity registration number	289428
Principal office	19 Norrington Road Maldstone Kent ME15 9RA
The trustees	PJS Sayer P.H.P. Pearce G.S.Smith
Secretary	Roy Brooks
Independent examiner	J.A.D. Associates Limited 4 Bloors Lane Ralnham Gillingham Kent ME8 7EG

Structure, governance and management

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

When co-opting a Trustee (new appointment), the Board has regard to the requirements of any specialist skill needed and in order to provide necessary academic, professional and commercial knowledge with respect to the charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

Charitable Objects

To permit the whole or any part of the trust property to be occupied by freemasons and/or their dependants who are in conditions or need, hardship and distress; or in the case to be occupied by members of the general public to pay or apply the income to or for such registered masonic charities and other general charitable purposes associated with such charities.

The Arthur Crick Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance

Charitable Activities

Our main intention this year was to continue to build up the trust's bank balance.

Additionally there has been grants made to Masonic charities (£6,490).

Financial review

Reserves Policy

The Trustees have established the level of reserve, freely available funds, at a level which:

1. Notes the requirements to cover the Trust's working capital on a day-to-day basis.
2. Meet forward liabilities in advance of income
3. Generally comply with sound financial management.

The trustees' annual report was approved on 11/8/21..... and signed on behalf of the board of trustees by:



Roy Brooks
Charity Secretary

The Arthur Crick Trust

Independent Examiner's Report to the Trustees of The Arthur Crick Trust

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of The Arthur Crick Trust ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

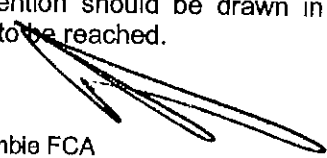
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Crombie FCA
Jad Associates Ltd
4 Bloors Lane
Rainham
Gillingham
Kent
ME8 7EG

The Arthur Crick Trust

Statement of Financial Activities

Year ended 31 March 2021

	Note	2021 Total funds £	2020 Total funds £
Income and endowments			
Investment income	4	28,883	28,530
Total income		<u>28,883</u>	<u>28,530</u>
Expenditure			
Expenditure on charitable activities	5,6	15,302	29,786
Total expenditure		<u>15,302</u>	<u>29,786</u>
Net income/(expenditure) and net movement in funds		<u>13,581</u>	<u>(1,256)</u>
Reconciliation of funds			
Total funds brought forward		575,063	576,319
Total funds carried forward		<u>588,644</u>	<u>575,063</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

The Arthur Crick Trust

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Investments	9	495,000	495,000
Current assets			
Debtors	10	583	543
Investments	11	10,000	10,000
Cash at bank and in hand		84,141	71,670
		<u>94,724</u>	<u>82,213</u>
Creditors: amounts falling due within one year	12	<u>1,080</u>	<u>2,150</u>
Net current assets		<u>93,644</u>	<u>80,063</u>
Total assets less current liabilities		<u>588,644</u>	<u>575,063</u>
Net assets		<u>588,644</u>	<u>575,063</u>
Funds of the charity			
Unrestricted funds		<u>588,644</u>	<u>575,063</u>
Total charity funds	13	<u>588,644</u>	<u>575,063</u>

These financial statements were approved by the board of trustees and authorised for issue on14/8/21....., and are signed on behalf of the board by:


G. Smith
Trustee

The notes on pages 7 to 11 form part of these financial statements.

The Arthur Crick Trust

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	13,581	(1,256)
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(28,800)	(27,940)
Other interest receivable and similar income	(83)	(590)
Interest payable and similar charges	70	60
Accrued expenses	1,080	-
<i>Changes in:</i>		
Trade and other debtors	(40)	(543)
Trade and other creditors	(2,150)	2,150
Cash generated from operations	(16,342)	(28,119)
Interest paid	(70)	(60)
Interest received	83	590
Net cash used in operating activities	(16,329)	(27,589)
Cash flows from investing activities		
Dividends, interest and rents from investments	28,800	27,940
Purchases of other investments	-	(10,000)
Net cash from investing activities	28,800	17,940
Net increase/(decrease) in cash and cash equivalents	12,471	(9,649)
Cash and cash equivalents at beginning of year	71,670	-
Cash and cash equivalents at end of year	84,141	(9,649)

The notes on pages 7 to 11 form part of these financial statements.

The Arthur Crick Trust

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Investment Income

	Total Funds 2021	Total Funds 2020
	£	£
Income from investment properties	28,800	27,940
Other interest receivable	–	475
Other investment income	83	115
	<u>28,883</u>	<u>28,530</u>

5. Expenditure on charitable activities by fund type

	Total Funds 2021	Total Funds 2020
	£	£
Support costs	8,812	13,036
Costs of charitable activities	6,490	16,750
	<u>15,302</u>	<u>29,786</u>

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Governance costs	–	8,812	8,812	13,036
Cost of charitable activities	6,490	–	6,490	16,750
	<u>6,490</u>	<u>8,812</u>	<u>15,302</u>	<u>29,786</u>

7. Staff costs

There were no employees during the year.

8. Trustee remuneration and expenses

No Trustees received remuneration from the trust in the year.

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Investments

	Investment properties £
Cost or valuation	
At 1 April 2020 and 31 March 2021	495,000
Impairment	
At 1 April 2020 and 31 March 2021	
Carrying amount	
At 31 March 2021	495,000
At 31 March 2020	495,000

All investments shown above are held at valuation.

Investment properties

Investment property comprises of three properties totalling a valuation of £495,000. No independent valuation has been undertaken since May 2011. The trustees consider the fair value to be at least the value in the accounts.

10. Debtors

	2021 £	2020 £
Prepayments and accrued income	583	543

11. Investments

	2021 £	2020 £
Other investments	10,000	10,000

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,080	—
Other creditors	—	2,150
	1,080	2,150

The Arthur Crick Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	71,670	12,471	84,141
Current asset investments	10,000	—	10,000
	<u>81,670</u>	<u>12,471</u>	<u>94,141</u>