

Trustee's Annual Report for the Friends of St Helen Abingdon (FOSH)

This report outlines the activities and financial performance of the Friends of St Helen Abingdon (FOSH), Charity Registration 296638, for the year ended December 2024. The charity is linked to the Trust for the Development of St Helen's Church (T4DOSH). Both charities share similar objectives, and their accounts are combined for reporting purposes.

The Trustees as at 31st December 2024 were:

David Pope
Linda Hobbs
Robert Bough

There was a vacancy in the trustee board because the Incumbent of the Parish of St Helen's is an *ex officio* trustee of the Charity, but the Incumbency was vacant as at 31st December 2024.

The Charity is governed by a deed of Trust dated 31st March 1987 as amended by supplemental deeds dated 9th October 2007, 20th March 2015 and 26th June 2018.

Objectives and Activities

The primary purpose of FOSH is the advancement of the Christian religion through the repair, maintenance, improvement, and embellishment of the fabric of St Helen's Church for public worship. Activities undertaken to meet these objectives include fundraising through membership fees, donations, and running a shop and issuing grants to St Helens Church to assist with the cost of repairs to the fabric of the church.

Achievements and Performance

In 2024, the charity experienced an increase in income compared to the previous year, with total income rising to £29,326 from £12,772 in 2023. This was largely due to an increase in donations to £13,368, mainly into the Lighting Fund, but also membership fees, a gift aid claim, and steady investment income of £12,627. Shop income also increased to £3,332, as income from 2023 and 2024 was recovered.

Expenditure for the year decreased to £3,442, compared to £6,273 in 2023. The charity granted £1,457 towards a lighting scheme, a reduction from the £5,553 allocated in the prior year. An increase in expenditure for shop stock to £1,985 was noted, which included the cost of the successful St Helens Calendar. The result of these changes was a surplus of income over expenditure of £25,885, a substantial increase from the £6,498 surplus reported in 2023. The Charity plans to provide substantial grants towards St Helen's lighting scheme in the near future.

Financial Review

The combined total net assets for both charities at the end of 2024 were £456,493, a notable increase from £421,809 at the end of 2023. The charity's investments were valued at £374,848, providing a net gain of £8,799, which is mainly attributed to a stable stock market. Funds held in deposit and cash accounts totalled £83,101, benefiting from high interest

rates. The charity does not have a formal reserves policy but maintains sufficient investments to support its core activities for the foreseeable future. The total net assets of T4DOSH at the end of 2024 were £14,794.

The trustees are responsible for the maintenance and integrity of the information published regarding the charity

The trustees are ex-officio members of the Friends membership operated by the charity, but they have no beneficial interest in the charity.

Independent Examiner

Mary Foster, FMAAT LLB was appointed as the independent examiner during the year and has expressed their willingness to act in that capacity.

Approved by the trustees on 15th October 2025. And signed on their behalf by

A handwritten signature in blue ink that reads "David Pope". The signature is written in a cursive style with a horizontal line underneath the name.

David Pope 15.10.2025

[Name & Date]

The Parish Office
St Helens Court
Abingdon OX14 5BS

FOSH T4DOSH T4Light TBAPT A2024 A2023 Fund code

**Friends of St Helen's, including linked charity,
Trust for the Development of St Helen's Church**
Statement of Financial Activities
Year end 31 December 2024

	FOSH General Fund	T4DOSH total	Trust For The Development Of St Helen's Church	Lighting Fund	Baptistry Fund	2024 Total Funds	2023 Total Funds
	£	£	£	£	£	£	£
Income and endowments							
Income from donations and legacies;	1,368	12,000	0	12,000	0	13,368	1,170
Income from charitable activities;	0	0	0	0	0	0	0
Income from other trading activities;	3,332	0	0	0	0	3,332	583
Investment income	12,280	347	347	0	0	12,627	11,018
Other income;	0	0	0	0	0	0	0
Income and endowments	16,979	12,347	347	12,000	0	29,326	12,772
Expenditure							
Expenditure on raising funds;	(1,985)	0	0	0	0	(1,985)	(718)
Expenditure on charitable activities;	(139)	(1,318)	0	(1,318)	0	(1,457)	(5,555)
Other expenditure;	0	0	0	0	0	0	0
Expenditure	(2,124)	(1,318)	0	(1,318)	0	(3,442)	(6,273)
Net Income / (Expenditure)	14,855	11,029	347	10,682	0	25,885	6,498
Gains/(losses) on investments	8,799	0	0	0	0	8,799	29,975
Net movement in funds	23,654	11,029	347	10,682	0	34,684	36,473
Reconciliation of funds							
Total funds brought forward	418,045	3,764	3,264	0	500	421,809	385,336
Total funds carried forward 31 December 2024	441,699	14,794	3,611	10,682	500	456,493	421,809

Balance sheet as at 31 December 2024

	FOSH General Fund	T4DOSH total	Trust For The Development Of St Helen's Church	Lighting Fund	Baptistry Fund	2024 Total Funds	2023 Total Funds
	£	£	£	£	£	£	£
Fixed Assets							
Investments	374,848.04	0.00	0.00	0.00	0.00	374,848.04	366,049.04
Fixed Assets	374,848.04	0.00	0.00	0.00	0.00	374,848.04	366,049.04
Current assets							
Deposit accounts	52,282.20	4,005.90	3,505.90	0.00	500.00	56,288.10	49,216.27
Cash at bank and in hand	11,919.78	12,105.38	105.38	12,000.00	0.00	24,025.16	12,604.59
Current assets	66,989.98	16,111.28	3,611.28	12,000.00	500.00	83,101.26	61,820.86
Liabilities							
Creditors: Amounts falling due within one year	138.98	1,317.66	0.00	1,317.66	0.00	1,456.64	6,060.84
Net current assets	441,699.04	14,793.62	3,611.28	10,682.34	500.00	456,492.66	421,809.06
Total net assets	441,699.04	14,793.62	3,611.28	10,682.34	500.00	456,492.66	421,809.06
The funds of the charity							
Unrestricted Funds	441,699.04					441,699.04	411,591.39
Restricted Funds		14,793.62	3,611.28	10,682.34	500.00	14,793.62	16,645.18
Total charity funds	441,699.04	14,793.62	3,611.28	10,682.34	500.00	456,492.66	428,236.57



Section A

Independent Examiner's Report

Report to the trustees

FRIENDS OF ST HELENS

On accounts for the year
ended

31 December 2024

Charity no
(if any)

296638

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

* Please delete the words in the brackets if they do not apply.

Signed:

M. Foster

Date:

1 July 2025

Name:

MARY FOSTER

Relevant professional
qualification(s) or body

FMAAT LRB

(if any):

Address:

FLAT 16 FLEUR DE LIS

12 WOOTTON ROAD

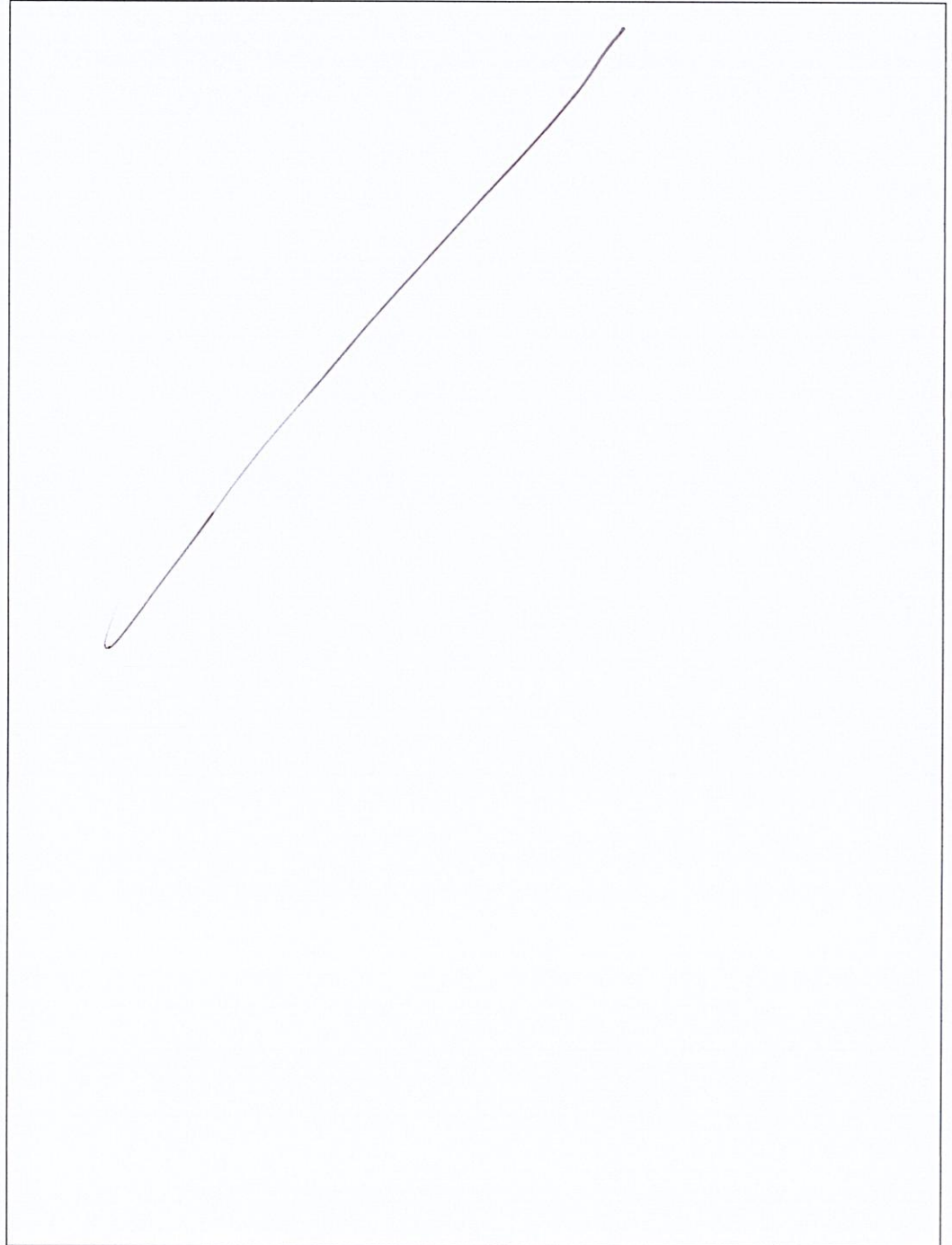
ABINGDON OX14 1JA

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.





Independent examination of charity accounts checklist (CC32a)

A recommended checklist for examiners

This checklist is not suitable for the examination of voluntary group accounts.

1. Self-assessment checklist

The questions in this checklist are designed to help the examiner to undertake their independent examination in accordance with the legal requirements and good practice recommendations set out in the Commission's guidance on Independent examination of charity accounts: Directions and guidance for examiners (CC32).

The examiner is recommended to use the checklist alongside the Directions for independent examination. Not all the checks listed will apply in the case of every independent examination and so the checklist is not a substitute to the examiner using their own judgment as to what is necessary.

The prompt 'step done' may prompt a 'yes' or 'no'. A 'no' answer does not always indicate a problem because it may simply be that the step was either not applicable or found not to be necessary to the examination undertaken in which case the words 'not applicable' or 'not necessary' might be entered in place of a working paper reference.

Some answers may be 'no' because the evidence or information that was needed could not be obtained and this will need to be considered when the examiner makes their report. It is recommended that all the steps for each Direction are completed with a working paper reference added.

It may be that the examiner completes the checklist as they go through the examination or as a completeness check at the end as they bring their examination to a conclusion and prepare their report. There is no legal requirement to use this checklist and examiners may substitute their own checklist or take an alternative approach.

If the checklist is completed it is recommended that this forms part of the formal record of their independent examination undertaken and is kept in the file of examiner's working papers.

2. Checklist

The Directions and documentation	Step done?	Working paper reference
Direction 1: Check whether the charity is eligible to have an independent examination	✓	
Checked the charity audit threshold applying to the accounts to be reviewed <i>£250,000 > Income £31684</i>	✓	A
Checked an audit is not required for any other reason	✓	25000 A
Confirmed the charity is eligible for independent examination	✓	25000 A
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	✓	X
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	N/A	
If a charitable company checked that the audit exemption statement has been made	N/A	
If applicable, rechecked the threshold calculation during the examination	N/A	
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	N/A	
If applicable, informed the trustees that the charity is not eligible for an independent examination	N/A	
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	N/A	
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	N/A	
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	N/A	
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination		
Confirmed that there are no close personal relationships with the trustees that compromise independence	✓	
Confirmed as having no the day to day involvement in the administration of the charity	✓	
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	N/A	
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	✓ ABC	

Doc
dated
2015

Income

453-39

134-52

779-83

3145-45

186-36

2229-18

570-51

918-16

8561-68

16 980-08 = Grand fund
79 = FOSH

12 000-00 T4-DOSH
347-12

29,326-20

The Directions and documentation	Step done?	Working paper reference
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body	✓	FMAAT
If applicable, informed the trustees that you are not eligible to carry out the independent examination	N/A	
Direction 3: Record your independent examination		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	✓	
Evidence of appointment on file		
If issued, letter of engagement signed by the trustees on file		
Documentation of steps required by Direction 1 are all done	✓	
Documentation that steps required by Direction 2 are all done	✓	
Analytical review documented	✓	See over
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report	✓	
Verification and vouching procedures undertaken and any checks made are on file	✓	
Copy of approved accounts on file	✓	
Copy of trustees' annual report on file		Not available
Copies of information relied upon as part of the examination are on file	✓	
If applicable, copies of written assurances given	N/A	
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file		
Recorded any matters of material significance about which a report must be made direct to the Commission	NONE	
Recorded whether to exercise discretion and report on relevant matters direct to the Commission	N/A	
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	✓	copy of trust document
Planned specific examination procedures appropriate to the circumstances of the charity	✓	
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	✓	NONE MADE
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	✓	NOTHING SIGNIFICANT
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	NONE

Analytical Review

	2023 £	2024 £	
Income,			
Donations	1170	13368	- because church project lighting donations
Trading See	583	3332	- FOSH Church Stall includes occasional donations from visitors 2024 is adjusted figure after stocktake
Cost of Fundraising	718	1985	- Lighting project
Exp on Church & Acts	5555	1457	Fees to artists prep. Lighting Project
Investments +/-	29975	8799	Market changes

The Directions and documentation	Step done?	Working paper reference
Direction 5: Check that accounting records are kept to the required standard		
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	✓	
Asked the trustees about how they ensure the accounting records are complete	✓	
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	N/A	
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	✓	Bank Rec.
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 6: Check that the accounts are consistent with the accounting records		
Compared the accounts with the underlying accounting records	✓	
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	✓	
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	✓	T4 DASH FOSH kept separate
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	N/A	
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts		
Checked that the disclosures required by the SORP have been made and are complete	✓	E
Considered whether there are any implications for the examiner's report and reporting to the Commission	NONE	
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	N/A	
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts		
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	✓	Separate Bank A/c's
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	✓	NO ESTIMATES

The Directions and documentation	Step done?	Working paper reference
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	✓	
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	✓	NOTHING BANK REC
Noted any implications for the examiner's report and for separate reporting to the Commission	NONE	
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts		
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	✓	NO SIGNIFICANT D/S INVOICES
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	✓	INVESTMENTS
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	✓	
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	✓	
Noted any implications for the examiner's report and for separate reporting to the Commission	NONE	
Direction 10: Check the form and content of the accounts		
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	N/A	
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	✓	
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	NONE	
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence		
Carried out an analytical review	✓	

The Directions and documentation	Step done?	Working paper reference
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	✓	
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 12: Compare the trustees' annual report with the accounts		NOT AVAILABLE
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	✓	
Compared the trustees' annual report with the accounts for any material inconsistency		NOT AVAILABLE
Noted any implications for the examiner's report and for separate reporting to the Commission	NONE	
Direction 13: Write and sign the independent examination report		
Reviewed the conclusions from the independent examination	✓	
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	✓	NONE
Checked that the examiner's report covers all of the matters required	✓	
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	NONE	
Signed and dated the examiner's report	✓	
Reported matters of material significance direct to the Commission	N/A	
Exercised discretion and reported relevant matters direct to the Commission	N/A	