

JOHN EDGAR MEMORIAL TRUST

England & Wales · Charity number 307301

Details

Status Registered

Legal form Trust

Registered 1970-10-22

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

Contact

Address Carter Jonas Llp
Unit 3
Church Green Close
Kings Worthy
Winchester
Hampshir

Phone 01962833360

Website www.johnedgartrust.org.uk

Activities

Objects: THE PROMOTION AND ENCOURAGEMENT OF PUBLIC EDUCATION IN AGRICULTURE.

Activities: The John Edgar Trust aims to enhance leadership and management skills within agriculture and the land-based industries. It is a Hampshire based registered charity dedicated to helping people achieve their potential in rural enterprises. The trust offers, through its management development scheme, a unique management training opportunity to people engaged in farming and land-based industries.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** HAMPSHIRE, ISLE OF WIGHT AND ADJACENT AREAS.
- Hampshire
- Isle Of Wight

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£50,922	£12,389	-	-
2024-09-30	£485,294	£61,966	-	-
2023-09-30	£28,932	£7,083	-	-
2022-09-30	£30,241	£51,236	-	-
2021-09-30	£20,223	£10,106	-	-
2020-09-30	£21,333	£5,873	-	-

Trustees

Name	Role	Appointed
GILLIAN AMANDA STRANG		2013-07-16
George Christopher Hood		2022-07-02
Katherine Elizabeth Graham		2022-07-02
LORD WILLIAM LEWIS SELBORNE		2013-07-16
RICHARD ANTHONY HALL		2013-07-16

JOHN EDGAR MEMORIAL TRUST

England & Wales - Charity number 307301

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025
FOR
JOHN EDGAR MEMORIAL TRUST

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

JOHN EDGAR MEMORIAL TRUST

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FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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JOHN EDGAR MEMORIAL TRUST

TRUSTEES' REPORT **FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 30th September 2025. The trustees have adopted the provisions of 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

Objectives and aims

The Trust was established in memory of the late John Edgar who died on 21 February 1970. The Trust was created by a Declaration of Trust executed by the original Trustees for the advancement of education in agriculture in Hampshire, the Isle of Wight and adjacent areas. The objectives are achieved by the Trustees selecting award holders at their discretion who attend a 3-module residential management training course sponsored by the Trust.

Public benefit

The trustees confirm that they have taken account of the Charity Commission's general guidance on public benefit. The benefits that arise from the aims of the John Edgar Memorial Trust are in the continued development of educating individuals in agriculture and the positive impact this has on the farming community. Beneficiaries of the Trust attend a course organised on behalf of the Trust by the Royal Agricultural University. Individuals make a contribution of £500 to attend the course but a bursary is available for those who cannot make this contribution and no individual or organisation receives private benefits from the Trust.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Trustees continue to be satisfied that the Trust is meeting its objectives as planned. Courses are run bi-annually and these financial statements, including the comparatives, reflect how they have been funded by investment income and donations.

FINANCIAL REVIEW

Financial position

Net surplus before gains on investments amounted to £38,533. Unrealised gains on investments amounted to £24,154 and realised gains on disposals in the year amounted to £9,304. The fund balance at 30th September 2025 amounted to £1,098,871.

Investment policy and objectives

Under the Trust Deed, the charity has the power to make any investment which the Trustees see fit.

The Trustees have a policy to maintain investments to ensure that a sufficient level of income is generated to fund the ongoing operational needs of the charity.

Reserves policy

It is the policy of the Trust to maintain its free reserves at a level which generates sufficient investment income to provide as much training as possible in the year and to enable the charity to respond to emergency needs which arise from time to time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is unincorporated and its powers are set out in its Trust Deed dated 25 September 1970.

Recruitment and appointment of new trustees

By virtue of the nature of the charity, there are very few changes in Trustees. When a change is required, the remaining Trustees invite a suitable successor who will already have had some involvement with the Trust.

Risk management

The Trustees have carried out a review of the charity's activities and the risks to which it is exposed and confirm that controls are in place to mitigate those risks.

JOHN EDGAR MEMORIAL TRUST

TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
307301

Principal address

Carter Jonas
3 Royal Court
Kings Worthy
Winchester
Hampshire
SO23 7TW

Trustees

Mr J Parker
Lord William Selborne
Mrs G Strang
Mr R Hall
G Hood
Mrs K E Graham

Secretary

Mr J Read

Associations Listed in Deed

Hampshire Farmers Club
Grasshoppers
Hampshire Federation of Young Farmers Clubs
Lymington Growmore Club
National Farmers' Union
New Forest Show Committee
South Avon and Stour Agricultural Society

Independent Examiner

David Barr
Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Bankers

Barclays Bank Plc
50 Jewry Street
Winchester
SO23 8RG

Approved by order of the board of trustees on 7th May 2026 and signed on its behalf by:



.....
Lord William Selborne - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JOHN EDGAR MEMORIAL TRUST**

Independent examiner's report to the trustees of John Edgar Memorial Trust

I report to the charity trustees on my examination of the accounts of John Edgar Memorial Trust (the Trust) for the year ended 30th September 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



David Barr

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date:

13th May 2026

JOHN EDGAR MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

		2025	2024
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	Notes 3	18,686	464,818
Investment income	4	32,236	20,476
Total		<u>50,922</u>	<u>485,294</u>
EXPENDITURE ON			
Raising funds	5	10,953	6,552
Charitable activities			
Agricultural education	6	1,436	55,414
Total		<u>12,389</u>	<u>61,966</u>
Net gains on investments		<u>33,458</u>	<u>58,337</u>
NET INCOME		71,991	481,665
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,026,880</u>	545,215
TOTAL FUNDS CARRIED FORWARD		<u><u>1,098,871</u></u>	<u><u>1,026,880</u></u>

The notes form part of these financial statements

JOHN EDGAR MEMORIAL TRUST

BALANCE SHEET
30TH SEPTEMBER 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Investments	11	1,047,152	948,966
CURRENT ASSETS			
Debtors	12	1,046	1,076
Cash at bank		51,471	77,600
		<u>52,517</u>	<u>78,676</u>
CREDITORS			
Amounts falling due within one year	13	(798)	(762)
NET CURRENT ASSETS		<u>51,719</u>	<u>77,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,098,871</u>	<u>1,026,880</u>
NET ASSETS		<u>1,098,871</u>	<u>1,026,880</u>
FUNDS	14		
Unrestricted funds		1,098,871	1,026,880
TOTAL FUNDS		<u>1,098,871</u>	<u>1,026,880</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th May 2026 and were signed on its behalf by:

Lord William Selborne - Trustee

Mr R Hall - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

The John Edgar Memorial Trust is a charity registered in England and Wales. The charity's registered number and registered address can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Accounting conventions

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

All funds held by the charity are unrestricted general funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.

Investments

Stocks and shares quoted on the London Stock Exchange are included in the balance sheet at their market value at the year end. The differences between the market value and the original cost of the investment are included in the Statement of Financial Activities. No unquoted investments are held.

Profits and losses arising on the disposal of investments are included in the Statement of Financial Activities.

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

3. DONATIONS AND LEGACIES	2025	2024
	£	£
Donations	17,903	18,344
Gift aid	783	764
Legacies	-	445,710
	<u>18,686</u>	<u>464,818</u>
4. INVESTMENT INCOME	2025	2024
	£	£
Portfolio income	31,509	19,974
Deposit account interest	727	502
	<u>32,236</u>	<u>20,476</u>
5. RAISING FUNDS		
Raising donations and legacies	2025	2024
	£	£
Event costs	4,045	1,744
	<u>4,045</u>	<u>1,744</u>
Investment management costs	2025	2024
	£	£
Investment manager fees	6,908	4,808
	<u>6,908</u>	<u>4,808</u>
Aggregate amounts	<u>10,953</u>	<u>6,552</u>
6. CHARITABLE ACTIVITIES COSTS		
		Support costs (see note 8)
		£
Agricultural education		<u>1,436</u>

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Course expenses	-	54,322

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Agricultural education	620	816	1,436

Support costs, included in the above, are as follows:

Management

	2025	2024
	Agricultural education £	Total activities £
Insurance	209	180
Sundries	148	-
Website	263	138
	620	318

Governance costs

	2025	2024
	Agricultural education £	Total activities £
Independent examiner's fees	816	774

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2025 nor for the year ended 30th September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2025 nor for the year ended 30th September 2024.

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

10. STAFF COSTS

There are no employees so consequently no staff costs have been incurred.

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st October 2024	948,966
Additions	254,016
Disposals	(179,984)
Revaluations	24,154
	<hr/>
At 30th September 2025	1,047,152
	<hr/>
NET BOOK VALUE	
At 30th September 2025	1,047,152
	<hr/>
At 30th September 2024	948,966
	<hr/>

There were no investment assets outside the UK.

The historical book cost of investments held at 30th September 2025 was £962,645.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Tax	1,046	1,076
	<hr/>	<hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	798	762
	<hr/>	<hr/>

14. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	1,026,880	71,991	1,098,871
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,026,880	71,991	1,098,871
	<hr/>	<hr/>	<hr/>

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	50,922	(12,389)	33,458	71,991
TOTAL FUNDS	<u>50,922</u>	<u>(12,389)</u>	<u>33,458</u>	<u>71,991</u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	545,215	481,665	1,026,880
TOTAL FUNDS	<u>545,215</u>	<u>481,665</u>	<u>1,026,880</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	485,294	(61,966)	58,337	481,665
TOTAL FUNDS	<u>485,294</u>	<u>(61,966)</u>	<u>58,337</u>	<u>481,665</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2025.

JOHN EDGAR MEMORIAL TRUST

England & Wales - Charity number 307301

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024
FOR
JOHN EDGAR MEMORIAL TRUST

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

JOHN EDGAR MEMORIAL TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

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JOHN EDGAR MEMORIAL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30TH SEPTEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30th September 2024. The trustees have adopted the provisions of 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

Objectives and aims

The Trust was established in memory of the late John Edgar who died on 21 February 1970. The Trust was created by a Declaration of Trust executed by the original Trustees for the advancement of education in agriculture in Hampshire, the Isle of Wight and adjacent areas. The objectives are achieved by the Trustees selecting award holders at their discretion who attend a 3-module residential management training course sponsored by the Trust.

Public benefit

The trustees confirm that they have taken account of the Charity Commission's general guidance on public benefit. The benefits that arise from the aims of the John Edgar Memorial Trust are in the continued development of educating individuals in agriculture and the positive impact this has on the farming community. Beneficiaries of the Trust attend a course organised on behalf of the Trust by the Royal Agricultural University. Individuals make a contribution of £500 to attend the course but a bursary is available for those who cannot make this contribution and no individual or organisation receives private benefits from the Trust.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees continue to be satisfied that the Trust is meeting its objectives as planned. Courses are run bi-annually and these financial statements, including the comparatives, reflect how they have been funded by investment income and donations.

This year the charity received a legacy of £445,710.

FINANCIAL REVIEW

Financial position

Net surplus before gains on investments amounted to £423,328. Unrealised gains on investments amounted to £54,770 and realised gains on disposals in the year amounted to £3,567. The fund balance at 30th September 2024 amounted to £1,026,880.

Investment policy and objectives

Under the Trust Deed, the charity has the power to make any investment which the Trustees see fit.

The Trustees have a policy to maintain investments to ensure that a sufficient level of income is generated to fund the ongoing operational needs of the charity.

Reserves policy

It is the policy of the Trust to maintain its free reserves at a level which generates sufficient investment income to provide as much training as possible in the year and to enable the charity to respond to emergency needs which arise from time to time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is unincorporated and its powers are set out in its Trust Deed dated 25 September 1970.

Recruitment and appointment of new trustees

By virtue of the nature of the charity, there are very few changes in Trustees. When a change is required, the remaining Trustees invite a suitable successor who will already have had some involvement with the Trust.

JOHN EDGAR MEMORIAL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30TH SEPTEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have carried out a review of the charity's activities and the risks to which it is exposed and confirm that controls are in place to mitigate those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

307301

Principal address

Carter Jonas
3 Royal Court
Kings Worthy
Winchester
Hampshire
SO23 7TW

Trustees

Mr J Parker
Lord William Selborne
Mrs G Strang
Mr R Hall
G Hood
Mrs K E Graham

Secretary

Mr J Read

Associations Listed in Deed

Hampshire Farmers Club
Grasshoppers
Hampshire Federation of Young Farmers Clubs
Lymington Growmore Club
National Farmers' Union
New Forest Show Committee
South Avon and Stour Agricultural Society

Independent Examiner

David Barr
Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

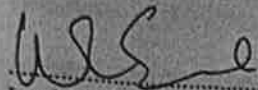
Bankers

Barclays Bank Plc
50 Jewry Street
Winchester
SO23 8RG

JOHN EDGAR MEMORIAL TRUST

TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Approved by order of the board of trustees on 9th May 2025 and signed on its behalf by:



Lord William Selborne - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JOHN EDGAR MEMORIAL TRUST**

Independent examiner's report to the trustees of John Edgar Memorial Trust

I report to the charity trustees on my examination of the accounts of John Edgar Memorial Trust (the Trust) for the year ended 30th September 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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



David Barr

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date:  24 May 2025

JOHN EDGAR MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

		2024	2023
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	464,818	11,037
Investment income	4	20,476	17,895
Total		<u>485,294</u>	<u>28,932</u>
EXPENDITURE ON			
Raising funds	5	6,552	6,059
Charitable activities			
Agricultural education	6	55,414	1,024
Total		<u>61,966</u>	<u>7,083</u>
Net gains on investments		58,337	2,634
NET INCOME		481,665	24,483
RECONCILIATION OF FUNDS			
Total funds brought forward		545,215	520,732
TOTAL FUNDS CARRIED FORWARD		<u><u>1,026,880</u></u>	<u><u>545,215</u></u>

The notes form part of these financial statements


JOHN EDGAR MEMORIAL TRUST

BALANCE SHEET
30TH SEPTEMBER 2024

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Investments	11	948,966	462,889
CURRENT ASSETS			
Debtors	12	1,076	1,024
Cash at bank		77,600	82,052
		<u>78,676</u>	<u>83,076</u>
CREDITORS			
Amounts falling due within one year	13	(762)	(750)
		<u>77,914</u>	<u>82,326</u>
NET CURRENT ASSETS		<u>77,914</u>	<u>82,326</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,026,880</u>	<u>545,215</u>
NET ASSETS		<u>1,026,880</u>	<u>545,215</u>
FUNDS	14		
Unrestricted funds		<u>1,026,880</u>	<u>545,215</u>
TOTAL FUNDS		<u>1,026,880</u>	<u>545,215</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 May 2025 and were signed on its behalf by:


.....
Lord William Selborne - Trustee


.....
Mr R Hall - Trustee

The notes form part of these financial statements

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

1. STATUTORY INFORMATION

The John Edgar Memorial Trust is a charity registered in England and Wales. The charity's registered number and registered address can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Accounting conventions

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

All funds held by the charity are unrestricted general funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.

Investments

Stocks and shares quoted on the London Stock Exchange are included in the balance sheet at their market value at the year end. The differences between the market value and the original cost of the investment are included in the Statement of Financial Activities. No unquoted investments are held.

Profits and losses arising on the disposal of investments are included in the Statement of Financial Activities.

JOHN EDGAR MEMORIAL TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024****3. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	18,344	10,233
Gift aid	764	804
Legacies	445,710	-
	<u>464,818</u>	<u>11,037</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Portfolio income	19,974	17,895
Deposit account interest	502	-
	<u>20,476</u>	<u>17,895</u>

5. RAISING FUNDS**Investment management costs**

	2024	2023
	£	£
Investment manager fees	4,808	4,709

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Agricultural education	<u>54,322</u>	<u>1,092</u>	<u>55,414</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Course expenses	<u>54,322</u>	<u>-</u>

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
		£	£
Agricultural education	<u>318</u>	<u>774</u>	<u>1,092</u>

Support costs, included in the above, are as follows:

Management

	2024	2023
	Agricultural	Total
	education	activities
	£	£
Insurance	180	163
Postage and stationery	-	75
Website	138	-
	<u>318</u>	<u>238</u>

Governance costs

	2024	2023
	Agricultural	Total
	education	activities
	£	£
Independent examiner's fees	<u>774</u>	<u>786</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2024 nor for the year ended 30th September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2024 nor for the year ended 30th September 2023.

10. STAFF COSTS

There are no employees so consequently no staff costs have been incurred.

JOHN EDGAR MEMORIAL TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024****11. FIXED ASSET INVESTMENTS**

	Listed investments £
MARKET VALUE	
At 1st October 2023	462,889
Additions	527,736
Disposals	(96,429)
Revaluations	54,770
	<u>948,966</u>
At 30th September 2024	948,966
NET BOOK VALUE	
At 30th September 2024	<u>948,966</u>
At 30th September 2023	<u>462,889</u>

There were no investment assets outside the UK.

The historical book cost of investments held at 30th September 2024 was £862,146.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Tax	1,076	1,024
	<u>1,076</u>	<u>1,024</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	762	750
	<u>762</u>	<u>750</u>

14. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	545,215	481,665	1,026,880
	<u>545,215</u>	<u>481,665</u>	<u>1,026,880</u>
TOTAL FUNDS	<u>545,215</u>	<u>481,665</u>	<u>1,026,880</u>

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	485,294	(61,966)	58,337	481,665
TOTAL FUNDS	<u>485,294</u>	<u>(61,966)</u>	<u>58,337</u>	<u>481,665</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	520,732	24,483	545,215
TOTAL FUNDS	<u>520,732</u>	<u>24,483</u>	<u>545,215</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	28,932	(7,083)	2,634	24,483
TOTAL FUNDS	<u>28,932</u>	<u>(7,083)</u>	<u>2,634</u>	<u>24,483</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2024.

JOHN EDGAR MEMORIAL TRUST

England & Wales - Charity number 307301

Accounts

REGISTERED CHARITY NUMBER: 307301

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
JOHN EDGAR MEMORIAL TRUST

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

JOHN EDGAR MEMORIAL TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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JOHN EDGAR MEMORIAL TRUST

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of 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).

COVID 19

The pandemic has continued to effect the Scholarship Scheme course. The Trustees will continue to monitor the situation and are hopeful that this will return to normal in the coming year.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust was established in memory of the late John Edgar who died on 21 February 1970. The Trust was created by a Declaration of Trust executed by the original Trustees for the advancement of education in agriculture in Hampshire, the Isle of Wight and adjacent areas. The objectives are achieved by the Trustees selecting award holders at their discretion who attend a 3-module residential management training course sponsored by the Trust.

Public benefit

The trustees confirm that they have taken account of the Charity Commission's general guidance on public benefit. The benefits that arise from the aims of the John Edgar Memorial Trust are in the continued development of educating individuals in agriculture and the positive impact this has on the farming community. Beneficiaries of the Trust attend a course organised on behalf of the Trust by the Royal Agricultural University. Individuals make a contribution of £500 to attend the course but a bursary is available for those who cannot make this contribution and no individual or organisation receives private benefits from the Trust.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees continue to be satisfied that the Trust is meeting its objectives as planned. Courses are run bi-annually and these financial statements, including the comparatives, reflect how they have been funded by investment income and donations.

FINANCIAL REVIEW

Financial position

Net deficit before gains on investments amounted to £20,995. Unrealised losses on investments amounted to £43,752 and realised losses on disposals in the year amounted to £3,085. The fund balance at 30th September 2022 amounted to £520,732 as shown on page 5.

Investment policy and objectives

Under the Trust Deed, the charity has the power to make any investment which the Trustees see fit.

The Trustees have a policy to maintain investments to ensure that a sufficient level of income is generated to fund the ongoing operational needs of the charity.

Reserves policy

It is the policy of the Trust to maintain its free reserves at a level which generates sufficient investment income to provide as much training as possible in the year and to enable the charity to respond to emergency needs which arise from time to time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is unincorporated and its powers are set out in its Trust Deed dated 25 September 1970.

Recruitment and appointment of new trustees

By virtue of the nature of the charity, there are very few changes in Trustees. When a change is required, the remaining Trustees invite a suitable successor who will already have had some involvement with the Trust.

JOHN EDGAR MEMORIAL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have carried out a review of the charity's activities and the risks to which it is exposed and confirm that controls are in place to mitigate those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

307301

Principal address

Carter Jonas
3 Royal Court
Kings Worthy
Winchester
Hampshire
SO23 7TW

Trustees

Mr H L Wilson (resigned 17.2.22)
Mr J Parker
Lord William Selborne
Mrs G Strang
Mr R Hall
G Hood
Mrs K E Graham

Secretary

Mr J Read

Associations Listed in Deed

Hampshire Farmers Club
Grasshoppers
Hampshire Federation of Young Farmers Clubs
Lymington Growmore Club
National Farmers' Union
New Forest Show Committee
South Avon and Stour Agricultural Society

Independent Examiner

David Barr
Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Bankers

Barclays Bank Plc
50 Jewry Street
Winchester
SO23 8RG

JOHN EDGAR MEMORIAL TRUST

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Approved by order of the board of trustees on 19th April 2023 and signed on its behalf by:

W Sel

Lord William Selborne - Trustee

JOHN EDGAR MEMORIAL TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JOHN EDGAR MEMORIAL TRUST**

Independent examiner's report to the trustees of John Edgar Memorial Trust

I report to the charity trustees on my examination of the accounts of John Edgar Memorial Trust (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



David Barr
Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date:


JOHN EDGAR MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

		30.9.22	30.9.21
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		15,414	6,844
Investment income	3	14,827	13,379
Total		30,241	20,223
EXPENDITURE ON			
Raising funds	4	6,218	4,247
Charitable activities	5		
Agricultural education		45,018	5,859
Total		51,236	10,106
Net gains/(losses) on investments		(46,837)	73,795
NET INCOME/(EXPENDITURE)		(67,832)	83,912
RECONCILIATION OF FUNDS			
Total funds brought forward		588,564	504,652
TOTAL FUNDS CARRIED FORWARD		520,732	588,564

The notes form part of these financial statements

JOHN EDGAR MEMORIAL TRUST

BALANCE SHEET
30 SEPTEMBER 2022

	Notes	30.9.22 Unrestricted fund £	30.9.21 Total funds £
FIXED ASSETS			
Investments	10	472,381	470,424
CURRENT ASSETS			
Debtors	11	220	221
Cash at bank		48,845	118,573
		<u>49,065</u>	<u>118,794</u>
CREDITORS			
Amounts falling due within one year	12	(714)	(654)
NET CURRENT ASSETS		<u>48,351</u>	<u>118,140</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>520,732</u>	<u>588,564</u>
NET ASSETS		<u>520,732</u>	<u>588,564</u>
FUNDS	13		
Unrestricted funds		<u>520,732</u>	<u>588,564</u>
TOTAL FUNDS		<u>520,732</u>	<u>588,564</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~19th~~ 19th April 2023..... and were signed on its behalf by:


.....
Lord William Selborne - Trustee


.....
Mr R. Hall - Trustee

The notes form part of these financial statements

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. STATUTORY INFORMATION

The John Edgar Memorial Trust is a charity registered in England and Wales. The charity's registered number and registered address can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Accounting conventions

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

All funds held by the charity are unrestricted general funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.

Investments

Stocks and shares quoted on the London Stock Exchange are included in the balance sheet at their market value at the year end. The differences between the market value and the original cost of the investment are included in the Statement of Financial Activities. No unquoted investments are held.

Profits and losses arising on the disposal of investments are included in the Statement of Financial Activities.

JOHN EDGAR MEMORIAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. INVESTMENT INCOME		30.9.22	30.9.21
		£	£
Portfolio income		<u>14,827</u>	<u>13,379</u>
4. RAISING FUNDS			
Investment management costs		30.9.22	30.9.21
		£	£
Investment manager fees		<u>5,027</u>	<u>4,247</u>
5. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Agricultural education	<u>44,054</u>	<u>964</u>	<u>45,018</u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES			
		30.9.22	30.9.21
		£	£
Course expenses		<u>44,054</u>	<u>3,600</u>
7. SUPPORT COSTS			
	Management	Governance costs	Totals
	£	£	£
Agricultural education	<u>190</u>	<u>774</u>	<u>964</u>
Support costs, included in the above, are as follows:			
Management			
		30.9.22	30.9.21
		Agricultural education	Total activities
		£	£
Insurance		190	190
Website		-	1,385
		<u>190</u>	<u>1,575</u>

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7. SUPPORT COSTS - continued
Governance costs

	30.9.22	30.9.21
	Agricultural education	Total activities
	£	£
Independent examiner's fees	<u>774</u>	<u>684</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

9. STAFF COSTS

There are no employees so consequently no staff costs have been incurred.

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2021	470,424
Additions	99,961
Disposals	(54,251)
Revaluations	(43,753)
At 30 September 2022	<u>472,381</u>
NET BOOK VALUE	
At 30 September 2022	<u>472,381</u>
At 30 September 2021	<u>470,424</u>

There were no investment assets outside the UK.

The historical book cost of investments held at 30th September 2022 was £455,381.

JOHN EDGAR MEMORIAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.22	30.9.21
	£	£
Tax	<u>220</u>	<u>221</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.22	30.9.21
	£	£
Other creditors	<u>714</u>	<u>654</u>

13. MOVEMENT IN FUNDS		Net	
	At	movement	At
	1.10.21	in funds	30.9.22
	£	£	£
Unrestricted funds			
General fund	588,564	(67,832)	520,732
TOTAL FUNDS	<u>588,564</u>	<u>(67,832)</u>	<u>520,732</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
Unrestricted funds				
General fund	30,241	(51,236)	(46,837)	(67,832)
TOTAL FUNDS	<u>30,241</u>	<u>(51,236)</u>	<u>(46,837)</u>	<u>(67,832)</u>

Comparatives for movement in funds

	At	Net	At
	1.10.20	movement	30.9.21
	£	in funds	£
		£	
Unrestricted funds			
General fund	504,652	83,912	588,564
TOTAL FUNDS	<u>504,652</u>	<u>83,912</u>	<u>588,564</u>

JOHN EDGAR MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	20,223	(10,106)	73,795	83,912
TOTAL FUNDS	<u>20,223</u>	<u>(10,106)</u>	<u>73,795</u>	<u>83,912</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.