

THE SERGENT MEMORIAL TRUST

England & Wales · Charity number 502408

Details

Status Registered

Legal form Trust

Registered 1973-05-29

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

Contact

Phone 01633235750

Email GRAHAM.SHEPPARD@DANDOFUNDATION.CO.UK

Activities

Objects: TO PROVIDE FOR NEEDY AGED PERSONS HOUSING OR OTHER LIVING ACCOMMODATION AND ANY FACILITIES OR AMENITIES DESIGNED OR ADAPTED TO MEET THE DISABILITIES AND REQUIREMENTS OF SUCH PERSONS.

Activities: Residential Care Home

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Accommodation/housing
- **Who:** Elderly/old People

Geography

- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees	
2024-09-30		£0	£0	-	-
2023-09-30	£2,252	£4,910		-	-
2022-09-30	£268,986	£18,207		-	-
2021-09-30	£4,157	£19,547		-	-
2020-09-30	£4,309	£11,665		-	-

Trustees

Name	Role	Appointed
ANDREW PAUL CLEVERLY		2012-11-22
GRAHAM JOHN SHEPPARD		2012-11-22
STEPHEN KENNEDY		

THE SERGENT MEMORIAL TRUST

England & Wales - Charity number 502408

Accounts

SERGENT MEMORIAL TRUST

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

REGISTERED CHARITY NUMBER 502408

**SERGEANT MEMORIAL TRUST
CONTENTS**

Trustees' report

Independent examiner's report

Statement of financial activities

Balance sheet

Notes to the financial statements

**SERGEANT MEMORIAL TRUST
TRUSTEES REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their report and the financial statements for the year ended 2022.

Principal activity

The object of the charity is to provide assistance to those that need care in the s their lives. In recent years, that objective has been realised through running a re: home. That care home closed during the year ended 30 September 2015. The Tr the charity will continue to pursue its objective via other means.

Trustees and their interests

Revered P Dando (deceased 3 February 2022)
Mr S Toone
Mr S Kennedy
Mr G Sheppard
Mr A Cleverly

Trustees' responsibilities

Trustees are required to prepare financial statements for each financial year whic and fair view of the state of affairs of the charity and of the profit or loss of the cl year. In preparing these financial statements, the trustees are required to:

Select suitable accounting policies and apply them consistently;
Make judgements and estimates that are reasonable and prudent;
State whether applicable accounting standards have been followed, subject to ar departures disclosed and explained in the financial statements; and
Prepare the financial statements on the going concern basis unless it is inapprop that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclos onable accuracy at any time the financial position of the charity and to enable th that the financial statements comply with the Charities Act. They are also respon safeguarding the assets of the charity and hence for taking reasonable steps for and detection of fraud and other irregularities.

Reserves policy

It is intended that the charity's reserves will be applied in fulfilling its charitable c

1

**SERGEANT MEMORIAL TRUST
TRUSTEES REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Risk review

Risks at the present are minimal as the care home has now closed.

Future developments

The freehold property has now been sold. It is intended that the proceeds of sale by the charity in the pursuit of its charitable objectives.

Accountants

David SM Elliott & Company Limited have expressed their willingness to continue to the charity.

We approve the accounts and confirm that we have made available all relevant n information for their preparation.

Signed on behalf of the trustees:

Mr G Sheppard

**SERGEANT MEMORIAL TRUST
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SERGEANT MEM
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

We have examined the financial statements on pages 4 to 8 which have been prepared on the basis of the accounting policies set out on page 6.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for preparing the financial statements that the audit requirement under Section 43(2) of the Charities Act 1993 does not apply. The trustees have not been appointed under Section 43 of the Charities Act 1993 and report in accordance with the regulations made under Section 44 of the Act. It is our responsibility to examine the financial statements without performing an audit and to report to the trustees.

Basis of examiner's statement

This report is in respect of an examination carried out under Section 43 of the Charities Act 1993 and in accordance with directions given by the Charity Commissioners under Section 44 of the Act. An examination includes a review of the accounting records kept by the charity to ensure that the accounts presented are a true and fair view of the accounts and a comparison of the accounts presented with those records. It also includes a review of the accounts and the making of such enquiries as are necessary for the purposes of this report. The enquiries undertaken do not constitute an audit.

Examiner's statement

Based on our examination, no matter has come to our attention which gives us reason to believe that in any material respect accounting records have not been kept in accordance with Section 41 of the Charities Act 1993 or the accounting requirements of the Charities Act 1993. No matter has come to our attention in connection with our examination to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts.

**David SM Elliott & Company Limited
Chartered Accountants**

**SERGEANT MEMORIAL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	20 Unrestricted funds £
Incoming resources		
Incoming resources from generating funds		
Investment income	2	327
Surplus on sale of freehold property	3	268,659
Total incoming resources		<u>268,986</u>
Resources expended		
Costs of generating funds		
Charitable activities (costs)	4	6,537
Governance costs	5	11,670
Total resources expended		<u>18,207</u>
Net incoming/(outgoing) resources		250,779
Net movement in funds		<u>250,779</u>
Total funds brought forward		896,737
Total funds carried forward		<u><u>1,147,516</u></u>

**SERGEANT MEMORIAL TRUST
BALANCE SHEET
AT 30 SEPTEMBER 2022**

	Notes	2022	
		£	£
Fixed assets			
Tangible fixed assets	7		-
Current assets			
Debtors	8	-	
Cash at bank and in hand		1,148,416	
		<hr/>	1,148,416
Creditors - amounts falling due within one year			
	9	(900)	
		<hr/>	(900)
Total assets less current liabilities			<hr/> <hr/>
			1,147,516
Capital and reserves			
Unrestricted funds			1,147,516
			<hr/> <hr/>
			1,147,516

The financial statements were approved by the trustees on 23 June 2023 and signed on behalf by:

Mr G Sheppard

**SERGEANT MEMORIAL TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting for Charities (SORP).

1.2 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold property	nil%
Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

All assets have now been disposed of.

2 Interest receivable and similar income

Bank interest

3 Surplus on sale of freehold property

The trust's freehold property, previously used as a care home, was sold in

over book value of £268,659 was generated.

6

**SERGEANT MEMORIAL TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

4 Charitable activities (costs)

Rates and water
Maintenance of premises
Insurance
Heating and light
Stationery, postage and advertising
Sundry expenses

5 Governance costs

Accountancy
Legal and professional fees

6 Taxation

The organisation is a registered charity (number 502408) and has no liabi

SERGEANT MEMORIAL TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7	Tangible fixed assets	Freehold property £	Plant & machinery £
	Cost		
	At 1 October 2021	209,158	-
	Additions	-	-
	Disposals	(209,158)	-
	At 30 September 2022	<u>-</u>	<u>-</u>
	Depreciation		
	At 1 October 2021	-	-
	Disposals	-	-
	Charge for the year	-	-
	At 30 September 2022	<u>-</u>	<u>-</u>
	Net book value		
	At 30 September 2022	<u>-</u>	<u>-</u>
	At 30 September 2021	<u>209,158</u>	<u>-</u>

8 Debtors

Development costs
Prepayments

9 Creditors - amounts falling due within one year

Accruals

JTS

Pages

1 & 2

3

4

5

6 - 8

130 September

senior years of
residential care
trustees intend that

which give a true
parity for that

any material

appropriate to presume

be with reason-
able to ensure
sensible for
the prevention

objectives.

will be applied

as accountants

records and

MEMORIAL TRUST

prepared on the

and consider
it apply. We
accordance with
the accounts

Charities Act 1993
section 43(7)(b).
trustees and
view of the accounts
to. The procedures

reasonable cause
accordance with
Charities Act 1993. No
in our opinion,

22

2021

Totals

£

£

327

4,157

268,659

-

268,986

4,157

6,537

11,452

11,670

8,095

18,207

19,547

250,779

(15,390)

250,779

(15,390)

896,737

912,127

1,147,516

896,737

2021

£

£

209,158

15,517
672,962

688,479

(900)

(900)

896,737

896,737

896,737

ned on their

n.

ng standards and
ounting by

ual value of

2022	2021
£	£
327	4,157
<u>327</u>	<u>4,157</u>

the year. A surplus

2022	2021
£	£
636	3,514
2,055	2,741
2,559	4,644
1,229	247
38	65
20	241

<u>6,537</u>	<u>11,452</u>
--------------	---------------

2022	2021
£	£
900	1,100
10,770	6,995

<u>11,670</u>	<u>8,095</u>
---------------	--------------

lity to taxation.

Motor vehicles £	Totals £
-	209,158
-	-
-	(209,158)
<hr/>	<hr/>
-	-
<hr/>	<hr/>
-	-
-	-
<hr/>	<hr/>
-	-
<hr/>	<hr/>
-	-
<hr/>	<hr/>
-	209,158
<hr/>	<hr/>
2022 £	2021 £

- 14,340
- 1,177

- 15,517

2022
£

2021
£

900

900

900 900