FRIENDS OF NEW BYWAYS

A Charitable Incorporated Organisation

REGISTERED CHARITY 1151441

FINANCIAL STATEMENTS

FOR THE YEAR TO 28 FEBRUARY 2026

Registered Office: BYWAYS
88 HIGH STREET
ODIHAM
HAMPSHIRE
RG29 1LP

Charity No: 1151441
A charitable incorporated company

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FRIENDS OF NEW BYWAYS

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OFFICERS AND ADVISERS

FOR THE YEAR TO 28 FEBRUARY 2026

Principal Correspondent:	Mrs Deborah Markham
Company Secretary:	Mr Graham Deverill
Bankers:	Lloyds Bank plc 174 Fleet Road Fleet Hampshire GU51 4DD
Solicitors:	Russell Cooke LLP 2 Putney Hill Putney London SW15 6AB
Registered Office:	BYWAYS 88 HIGH STREET ODIHAM HAMPSHIRE RG29 1LP

Board of Trustees:

Mrs Merril Evans	Mrs Deborah Markham
Dr Carol Kirkpatrick (resigned 4 July 2025)	Mrs Helen Osgerby
Mr Robert Maslinski	Mr Graham Deverill

M/S Clare Mair Lloyd-George(Appointed 16 February 2026)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR TO 28 FEBRUARY 2026

REPORT OF THE DIRECTORS

The directors have pleasure in submitting their report and financial statements for the year to 28 February 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Governing Document is the Memorandum and Articles of Association dated 4 December 2025.

Incorporation

The charity was incorporated as Charitable Incorporated Organisation on 4 December 2025,

having previously been incorporated as a company limited by guarantee since 12 February 2013.

Directors

The directors who served during the year under review were:
Mr G Deverill
Mrs M Evans
Dr C Kirkpatrick (resigned 4 July 2025)
Mrs D Markham
Mr R Maslinski
Mrs H Osgerby
M/s C M Lloyd-George (Appointed 16 February 2026)

Organisational Structure and Related parties

The operation of the charity is managed by the above Board of Trustees.

In accordance with the Articles of Association trustees hold office for three years after which they are eligible for re election.

Friends of New Byways is independent of Choice Support (formerly known as mcch)/Byways Trust, and operates its own finances.

The organisations support each other under the terms of a Memorandum of Understanding signed in August 2013.

OBJECTIVES AND ACTIVITIES

The objects of the charity are for the public benefit:

■ to support the relief of people with learning or physical disabilities and any other special needs including working provisions for the long term care of beneficiaries and making provision for the religious beliefs of beneficiaries;

■ to educate and/or train beneficiaries for occupations suitable to their abilities;

■ to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

ACHIEVEMENTS AND PERFORMANCE

Trustees have continued to promote Byways in the community with articles in the parish magazine and facilitating introductions between tenants and staff and other local people and organisations. A member of the clergy team from All Saints Church now visits to give pastoral support where needed.

The trustees were once again pleased to be able to organise the annual Christmas carol singing and party at Byways, an event which is much appreciated by tenants and their supporters as well as members of the local community. Thanks are due to the many choir members from All Saints Church who lead the singing and to Cove Brass Band.

Trustees have been pleased to see that the provision of a car for the transportation of residents , which was made possible by a donation from the Charity , has been demonstrated to be of considerable benefit to residents .

The gardening project continues to flourish in the summer months with help from trustees who provide their time as well as supplying plants and materials. During the winter trustees also support various arts and crafts activities with their time and the provision of materials.

A new project whereby the Charity provides food for a communal meal has been trialled and has proved popular

During the year trustees have regulary met in person . There have also been meetings, both formal and informal, with representatives of the You Trust who are the contracted care providers at Byways.

FINANCIAL REVIEW

The surplus for the year of £16,119 was added to the opening reserves of £8,876 , thereby increasing the reserves to £24,995. The reserves are being retained for the future benefit of the residents.

Due to the current low level of financial liabilities the Trustees have determined that the free reserves are sufficient for the needs of the Charity.

PLANS FOR THE FUTURE

The Friends of New Byways intends to continue to generate funds, through seeking donations, to enable it to continue to support the residents of Byways.

DIRECTORS'/TRUSTEES' RESPONSIBILITIES

Charity law requires the directors/trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that period.

In preparing those accounts, the directors/trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in business.

Approved by the board of directors/trustees at its meeting on 24June 2026 and signed on its behalf by:
G Deverill

FRIENDS OF NEW BYWAYS

A Charitable Incorporated Organisation

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STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDING 28 FEBRUARY 2026

	Notes	YEAR ENDING 28 FEBRUARY 2026			YEAR ENDING 29 FEBRUARY 2025		
		Restricted Fund £	Unrestricted Fund £	TOTAL £	Restricted Fund £	Unrestricted Fund £	TOTAL £
Incoming Resources							
Donations	3	0	450	450	0	1,520	1,520
Legacies		0	16,500	16,500	0	0	0
Gift Aid	3	0	13	13	0	13	13
Bank interest			94	94			
Activities for generating Funds		0	17,057	17,057	0	1,533	1,533
Total Incoming Resources		0	17,057	17,057	0	1,533	1,533
Resources Expended							
Charitable Activities							
Direct charitable expenditure		0	938	938	0	255	255
Governance Costs		0	0	0	0	0	0
Total Resources Expended		0	938	938	0	255	255
NET INCOMING RESOURCES BEFORE TRANSFERS		0	16,119	16,119	0	1,278	1,278
TRANSFERS BETWEEN FUNDS				0			0
NET MOVEMENT IN FUNDS		0	16,119	16,119	0	1,278	1,278
Balances Brought Forward		0	8,876	8,876	0	7,598	7,598
Balances Carried Forward		0	24,995	24,995	0	8,876	8,876

FRIENDS OF NEW BYWAYS

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BALANCE SHEET

YEAR TO 28 FEBRUARY 2026

		28 February 2026		29/02/2025
		£	£	£
	Notes	Unrestricted	TOTAL	
CURRENT ASSETS				
Debtors	5	100	100	88
Bank	6	24,895	24,895	8,789
		24,995	24,995	8,876
Less Creditors		0	0	0
NET CURRENT ASSETS		24,995	24,995	8,876
NET ASSETS		24,995	24,995	8,876
Financed by:				
Restricted Fund	7,8		0	0
Unrestricted Fund		24,995	24,995	8,876
		24,995	24,995	8,876

For the year ending 29 February 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 8 to 9 form part of these financial statements.

The financial statements on pages 1 to 9 were approved by the Board of Directors on 4 July 2025 and were signed on its behalf by:

Name: G Deverill

Date: 24 June 2026

FRIENDS OF NEW BYWAYS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR TO 28 FEBRUARY 2026

1. COMPANY STATUS

As well as being a registered charity, Friends of New Byways is registered as a Charitable Incorporated Organsiation governed by its Memorandum and Articles of Association.

2. ACCOUNTING POLICIES

a) Basis of accounting

The Financial Statements are prepared under the historical cost convention and in accordance with applicable reporting standards, including the Financial Reporting Standard for Smaller Entities (effective April 2008). In preparing the Financial Statements the Charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005 and the Charities Act 2011. The accounting policies have been consistently applied.

b) Funds Structure

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the Charity's objectives and which have not been designated for other purposes.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor. Where the restriction requires the gift to be retained by the Charity as a capital fund, then it is an endowment fund. If the Trustees also have the power to spend the capital in addition to the income , then the fund is an expendable endowment fund.

c) Incoming resources

All incoming resources are recognised when the following three factors are met:

(i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
(ii) certainty - when there is certainty that the incoming resource will be received; and

(iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

d) Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods and services supplied and are accounted for on an accruals basis. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR TO 28 FEBRUARY 2026

3. VOLUNTARY INCOME

	2026 Unrestricted Fund £	TOTAL £	2025 Unrestricted Fund £	TOTAL £
Legacies	16,500	**16,500**	0	**0**
Other donations	450	**450**	1,520	**1,520**
Gift Aid	13	**13**	13	**13**
	16,963	**16,963**	1,533	**1,533**

4. ACTIVITIES FOR GENERATING FUNDS

No fundraising activities took place during the year

5. DEBTORS

	2026 Unrestricted Fund £	TOTAL £	2025 Unrestricted Fund £	TOTAL £
Gift Aid recoverable	100	**100**	88	**88**
	100	**100**	88	**88**

6. BANK

	2026 Unrestricted Fund £	TOTAL £	2025 Unrestricted Fund £	TOTAL £
Cash held in SavingsAccount	21,594	**21,594**		
Cash held at bank	3,301	**3,301**	8,789	**8,789**
total Bank Accounts	24,895	**24,895**	8,789	**8,789**

7. FUND MOVEMENTS

	Opening Balance at 1 March 2025 £	Incoming Resources £	Resources Expended £	Movement between funds	Balance at 28 February 2026 £
Unrestricted Fund	8,876	17,057	938	16,119	**24,995**
	8,876	17,057	938	16,119	**24,995**

8. FUNDS STRUCTURE

All funds are generated by donations and fundraising, none of which have had any restrictions placed upon them. These are therefore shown as unrestricted.