

FRIENDS OF SAINT HELENA

REPORT AND ACCOUNTS
FOR THE YEAR ENDED
1 APRIL 2026

Charity Registration No: 1000321

Contents

Reports	Page
Legal and Administrative Information	1
Trustee Report	2
Independent Auditor's report	3
Accounts	
Statement of Receipts and Payments	4
Reconciliation of Funds	5
Principal Accounting Policies	6

Friends of Saint Helena

Legal and Administrative Information

Trustees

Mrs V P Beal (Chair)
Mr D A Young (Vice Chair)
Mr C Fox (Treasurer)
Mrs M Dyson (Membership Secretary)
Mr E Baldwin
Rev A Hall
Dr Andrew Pearson
Dr Andrew Whitworth
Ms P Young

Registered Charity No

1000321

Bankers

Lloyds Bank
Montpellier Cheltenham

Independent Examiner

Linda Clemett MSc

Friends of Saint Helena

Trustees Report

The Friends of St Helena was established to encourage and sustain peoples' interest in the island of St Helena and, in addition, provide practical support for projects benefiting the island.

During the year the charity has produced a twice yearly newsletter, *St Helena Connection*, to provide current information about the island and also published the Society's journal *Wirebird*. In 2025/26 the charity disseminated information through meetings, their website and the sale of publications. The website contains a substantial amount of historic and current information about the island including a large searchable genealogical database whereby members can access information about the St Helena ancestry.

During the year the charity continued to raise money to provide practical support to projects that benefit the island. In 2025/26 a total of £1,000 was donated to the island providing sports equipment and benches for the New Horizons Youth Project and benches for the Economic Development Investment Programme Playgrounds Project.

In 2026/27 it is intended to further help and support the development of the Cultural Centre by providing financial assistance to fund a week's visit by Matthew Woodthorpe, the architect, and his assistant Natalie, along with a structural engineer and an electrical and mechanical engineer. The purpose is to familiarise the latter three with the details of the project and give them an island orientation.

The attached accounts show that the charity an overall loss for the year of £172 (surplus of £880 in 2024/25) and held £69,762 in funds at the end of the year.

Designated and Restricted Funds

The Trustees currently hold a number of designated funds to support the planning and development of an extension of the St Helena Museum, the Cultural Centre and other work commensurate with the charitable objectives.

Books

Sales of current publications reduced in the year to £248, (£1,115 in 2023/24 and £301 in 2024/25) but they continue to provide a valuable source of information about the island, for the benefit of people from or with an interest in the island. Books have been sold across the world..

Reserves Policy

It is the policy of the charity to maintain sufficient general reserves to enable operating activities to be maintained, taking account of the potential risks and contingencies that may arise from time to time.

Risk Management

The trustees regularly review the major strategic and operational risks which the charity faces and consider steps which can be taken to lessen the potential effects of such risks.


Victoria Beal(Chair) May 2026

Friends of Saint Helena

Independent Examiners Report

Independent examiners report to the trustees of the Friends of Saint Helena

I report on my examination of the accounts of the Friends of Saint Helena for the year ended 1st April 2026, which are set out on pages 5 to 7.

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').

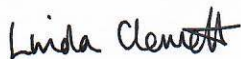
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the 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.



Linda Clemett MSc
Sandown, Isle of Wight
June 2026

**FRIENDS OF SAINT HELENA: STATEMENT OF RECEIPTS AND PAYMENTS
2025/26**

	2025/26	2024/25
	Total £	Total £
INCOMING RESOURCES		
Incoming resources from generated funds		
Activities for generating funds		
Membership fees	7,547	8,035
Sales of Britannica	13	68
Sales of St Helena Connection	78	85
Sales of A Bitter Draught	147	134
Sales of A Precarious Livelihood	10	15
Income from meetings	780	420
Other Income	27	27
Voluntary Income		
Donations	279	203
Interest	1,946	2,019
TOTAL INCOMING RESOURCES	10,827	11,006
RESOURCES EXPENDED		
Charitable Activities		
Costs of Wirebird	2,874	3,592
Costs of St Helena Connection	3,820	4,000
Computer support	208	216
Meetings	1,914	1,489
Office costs	170	351
Book Storage	962	478
Other	51	-
	9,999	10,125
Total Resources before donations	828	880
Charitable donations to Saint Helena	1,000	-
NET MOVEMENT IN FUNDS	(172)	879

Friends of Saint Helena

	2026 Total £	2025 Total £
RECONCILIATION OF FUNDS AT 1 APRIL 2026		
Total Funds - designated	30,075	30,075
Total General Funds	<u>39,687</u>	<u>39,859</u>
Total funds carried forward	<u><u>69,762</u></u>	<u><u>69,934</u></u>
Cash at Bank	21,645	23,333
Hampshire Trust Bank	<u>48,117</u>	<u>46,601</u>
	<u><u>69,762</u></u>	<u><u>69,934</u></u>

Notes to the Accounts for the year ended 1st April 2026

Accounting Policies

The financial statements are prepared in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities as revised in 2016 and the Charities Act 1993.

(a) Accounting convention

The financial statements are prepared under the historic cost convention.

(b) Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

(c) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure is attributed directly to the headings set out in the statement of financial activities where possible.

(d) Funds

Restricted Funds are funds where the donor has specified the purpose for which the funds may be used. Designated funds are funds set aside by trustees out of unrestricted funds for specific purposes. Unrestricted funds can be used in accordance with the charity's objectives at the discretion of the trustees.

(e) Reserves

Unrestricted reserves are spent at the discretion of the trustees in furtherance of the charity's objectives.