Company registration number 07452836 (England and Wales)

Charity registration number 1140080 (England and Wales)

The Kirkby Foundation

Annual report and unaudited financial statements

For the year ended 31 December 2025

The Kirkby Foundation

Trustees' report (including directors' report)

For the year ended 31 December 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 Kirkby Foundation supports capital projects where there is a specific and genuine need, whether in isolation or in partnership with other funders. Specific projects cover all ages, race, ethnic origin or beliefs. It will not normally cover operational costs. Specific priority is given to those projects which 'make a difference' and will require an evaluation of needs and expected benefits. Projects will not be restricted to the UK and no project will be considered which infringes any local laws or is illegal in any format.

Public benefit

The trustees have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, which includes public benefit guidance.

Achievements and performance

Significant activities

The Foundation is to acquire private funding, planned over the next four years, with monies released at regular intervals. There are no plans for fundraising activities, and the Trustees propose to close the Foundation in 2030. During the year, grants totalling £195,627 (2024 - £181,792) were made to 18 (2024 - 15) different institutions.

By the end of 2025, the Foundation had exceeded £2.788 million of grant awards since conception. It has supported 139 different organisations and partially or fully funded 343 different projects. Of this total, 53% have supported institutions based in North Yorkshire, a further 31% in the North of England and 11% funding projects overseas, primarily in Kenya.

The Trustees will continue with their policy of prioritising local projects which are community based and have a specific capital need.

Grantmaking

Institutions wishing to apply for funds from the Foundation are first invited to complete an application form. This is reviewed by the trustees and a site visit is then usually arranged in order to assess further the suitability of the application. The trustees then make a final decision as to whether to award a grant.

For details of grants made during the year, please see the notes to the accounts.

Financial review

The trustees are satisfied with the financial performance of the charity in the year and the level of reserves held of £48,850 (2024 - £49,295). Whilst the charity does not have a formal reserves policy, the trustees managed the funds of the charity so as to distribute the initial funds donated over a 10 to 15 year period. This period came to a close in 2024 and new private funding is now being invested with the same principles applied, with a view to closure in 2030. Hence investments will continue to be held in a low risk environment in order to preserve the capital sum.

Structure, governance and management

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association and constitutes a company limited by guarantee, as defined by the Companies Act 2006. The liability of the members is limited to £10 each. Accumulated funds are not distributed to the members.

Organisational structure
The Foundation is managed by the two directors / trustees. There are no plans to appoint new trustees, but provision is made to continue the operation of the Foundation should either of the existing trustees be unable to perform their duties.

There is no formal process in place for the training and induction of trustees, but trustees are expected to read charity commission guidance and ensure that they are appropriately informed in order to be able to perform their duties.

The Foundation does not utilise volunteers and has no paid staff. The trustees receive no remuneration but claim expenses as and when incurred.

Risk management
The trustees have complied with their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and administrative details

Registered Company number
07452836 (England and Wales)

Registered Charity number
1140080

Registered office
Alderson House
Kirkby Mills
Kirkbymoorside
YO62 6NP

Trustees
Mr S R H Brown
Mrs J M Brown

Company Secretary
Mrs J M Brown

Bankers
Lloyds Bank Plc
6/7 Park Row
Leeds
LS1 1NX

Solicitors
Eaton Smith LLP
14 High Street
Huddersfield
HD1 2HA

Statement of trustees' responsibilities

The trustees, who are also the directors of The Kirkby Foundation for the purpose of company law, 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).

Company Law 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.

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Mr S R H Brown

Trustee

Date: 31st MARCH 2026

The Kirkby Foundation

Independent examiner's report

To the trustees of The Kirkby Foundation

I report to the trustees on my examination of the financial statements of The Kirkby Foundation (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

JA Davies

Mrs Jennifer Davies
FCA qualified member of ICAEW
DJH Huddersfield Limited
Bates Mill
Colne Road
Huddersfield
HD1 3AG
Date: 31st March 2026

The Kirkby Foundation

Statement of financial activities
Including income and expenditure account

For the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	200,000	-
Investments	**4**	784	2,845
Total income		200,784	2,845
Expenditure on:			
Raising funds	**5**	-	742
Charitable activities	**6**	201,229	186,311
Total expenditure		201,229	187,053
Net gains/(losses) on investments	**10**	-	3,970
Net expenditure and movement in funds		(445)	(180,238)
Reconciliation of funds:			
Fund balances at 1 January 2025		49,295	229,533
Fund balances at 31 December 2025		48,850	49,295

The Kirkby Foundation

Statement of financial position

As at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		1,494		1,868
Current assets					
Cash at bank and in hand		50,145		49,222	
Creditors: amounts falling due within one year	**13**	(2,789)		(1,795)	
Net current assets			47,356		47,427
Total assets less current liabilities			48,850		49,295
The funds of the charity					
Unrestricted funds	**14**		48,850		49,295
			48,850		49,295

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 31/03/2026

Mr S R H Brown
Trustee

Company registration number 07452836 (England and Wales)

The Kirkby Foundation

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting policies

Charity information

The Kirkby Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is Alderson House, Kirkby Mills, Kirkbymoorside, North Yorkshire, YO62 6NP.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

As noted in the Trustees' Report, the Foundation acquired private funding, with monies released at regular intervals. There are no plans for fundraising activities, and the Trustees propose to close the Foundation in 2030. The trustees have considered the current position and budgets of the charity and, after making appropriate enquiries, they have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. All of the charity's funds are unrestricted for the current and prior periods.

1.4 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.

1.5 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 costs 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Charitable activities includes all costs relating to direct charitable expenditure in furtherance of the charitable company's objectives.

1 Accounting policies **(Continued)**

Governance costs
Governance costs relate to the general running of the charity and include costs involved in meeting constitutional and statutory requirements.

Taxation
The charity is exempt from corporation tax on its charitable activities, including donations received and investment income.

Cash at bank and in hand
Cash at bank and in hand includes cash held directly by the charity.

1.6 Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	16.67% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

Accounting estimates, by definition, will often vary from the actual results. They are continually evaluated and are based on historical experience and other factors, including expectations of future events that are deemed to be reasonable under the circumstances. The Trustees believe that at the period end, there were no estimates and assumptions that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next year.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	200,000	-

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Dividends received from investments	-	1,937
Interest received from investments	-	689
Deposit account interest	784	219
	784	2,845

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Investment management	-	742

6 Expenditure on charitable activities

	Direct costs 2025 £	Direct costs 2024 £
Direct costs		
Telephone	152	179
Postage and stationery	137	77
Sundries	49	82
Travelling and subsistence	1,663	1,210
Computer expenditure	432	324
	2,433	1,872
Grant funding of activities (see note 7)	195,627	181,792
Share of support and governance costs (see note 8)		
Support	374	374
Governance	2,795	2,273
	201,229	186,311
Analysis by fund		
Unrestricted funds	201,229	186,311

7 Grants payable

	Direct costs 2025 £	Direct costs 2024 £
Grants to institutions (21 grants):		
Beck Isle Museum - Pickering	17,558	-
Bedale Methodist Church	5,000	-
Candlelighters - Leeds	2,655	-
Dan's Den at Christchurch - Ilkley	2,232	-
Helmsley Walled Garden	5,000	-
Henshaws Society for Blind People	12,576	-
Kirkbymoorside Community Hub	4,997	-
Kirkbymoorside Methodist Church	30,000	-
MedEquip4KIDS	5,000	-
Ryedale Carers Support	5,250	-
Safe and Sound Homes (SASH) - York	10,000	-
The Wesley Centre (Malton)	25,000	-
Uniform Exchange - Huddersfield	17,000	-
Wakefield Hospice	4,200	-
Yorkshire Children's Charity	18,953	-
The Sick Childrens Trust	-	16,598
Lady Lumley's Alms Houses	-	695
Helmsley Arts Centre	-	7,199
Stephen Joseph Theatre - Scarborough	-	15,000
Ripon Walled Garden	5,241	9,000
Neema Children's Home - Eldoret - Kenya	10,000	19,123
Stroke Association - Chapel Allerton Hospital	-	5,136
North Yorkshire Music Therapy Centre	-	5,945
Saint Michael's Hospice - Harrogate (Herriot Hospice at the Lambert)	-	10,000
Encephalitis International	14,965	30,000
The Hut York Ltd.	-	20,000
Arete Learning Trust - Ryedale School	-	20,000
British Wireless for the Blind Fund	-	7,500
The Kirkwood Hospice - Huddersfield	-	11,696
Ivison Trust (formerly Parents Against Child Exploitation)	-	3,900
	195,627	181,792

The charity prioritises local, community-based projects but does not limit itself to these. During the year, projects receiving grants from the charity included diverse items such as a contribution towards the creation of a community cafe and kitchen in Malton, a roof refurbishment at Kirkbymoorside Methodist church and a contribution towards the purchase of a Citroen e-Dispatch Panel Van for Uniform Exchange Huddersfield, as well as many more.

8 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	374	374
Governance costs	2,795	2,273
	3,169	2,647
Analysed between:		
Direct costs	3,169	2,647

Governance costs comprise:	2025 £	2024 £
Independent examination fee	900	-
Accountancy	1,895	2,273
	2,795	2,273

Accountancy fees of £1,895 above were also paid to the independent examiners.

9 Trustees

During the year, travel and subsistence expenses were reimbursed to two trustees totalling £1,663 (2024 - £1,210).

The charity has no staff.

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year nor for the year ended 31 December 2024.

10 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sale of investments	-	3,970

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Computers
	£
Cost	
At 1 January 2025	2,242
At 31 December 2025	2,242
Depreciation and impairment	
At 1 January 2025	374
Depreciation charged in the year	374
At 31 December 2025	748
Carrying amount	
At 31 December 2025	1,494
At 31 December 2024	1,868

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,789	1,795

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
General funds	49,295	200,784	(201,229)	-	48,850

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	229,533	2,845	(187,053)	3,970	49,295

15 Financial commitments, guarantees and contingent liabilities

At the year end, the Trustees had made pledges of Project Funding grants totalling £39,915 (2024 - £17,558). These will be paid in the next financial year.

16 Related party transactions

During the year, the charitable company received donations totalling £200,000 (2024 - £Nil) from Mr S R H Brown & Mrs J M Brown, trustees.