Charity Commission Reference No: 1191891

The Kiln Family Trust

Trustees Report and Accounts

Year ended 30 September 2025

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TRUSTEES REPORT

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the 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 and statements of recommended practice have been followed, subject to any 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 operational existence.

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. 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.

Trustees

The Trustees who acted during the period were:

Stephen Kiln	-	Appointed 7 October 2020
Jennifer Penrose	-	Appointed 7 October 2020
Matthew Chappell	-	Appointed 7 October 2020
Simon Stanko	-	Appointed 7 October 2020

Secretary to the Trustees

Sarah Howell

Governing document

The Kiln Family Trust is a charity registered with the Charity Commission on 19 October 2020 and was formed by a Deed of Trust dated 7 October 2020 to administer charitable funds transferred from The Robert Kiln Charitable Trust.

TRUSTEES REPORT (continued)

Management and governance arrangements

Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What You Need to Know'.

The trustees annually review the risks the charity faces. To date these have been related to investment management and these have been ameliorated by diversified portfolio management. There are also minor risk areas relating to employment of staff which have been covered by proper procedures and insurance.

Objectives

The Trusts objectives as laid out in its Trust Deed is "to advance such charitable purposes (according to the laws of England and Wales) as the trustees see fit from time to time". During the period the Trust has supported a wide range of causes as shown in note 3 to the accounts. The trustees will support new projects particularly from small local organisations but the emphasis is to form long-term relationships.

Reserves

In accordance with the Trust Deed, the Trustees aim to distribute the whole of the net income of the Trust each year. In the current investment situation, it is increasingly difficult to estimate what funds will be available to distribute. Sufficient funds therefore need to be in reserve to enable the Trustees to meet their obligations as set out in note 1 (c) on page 6 of the Trust accounts.

Independent examiner

The trustees intend to ask the existing examiner to undertake the independent examination of the Trust in the following year.

Approved by the trustees and signed on its behalf by:

SWS Kiln

Trustee STEPHEN KILN

Dated: 12-12-25

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ROBERT KILN CHARITABLE TRUST

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

    - Proper accounting records are kept in accordance with section 130 of the 2011 Act; and

    - Accounts are prepared which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

147A High Street
Waltham Cross
Herts
EN8 7AP

Robert Boulton BSc. FCA
Thickbroom Coventry
Chartered Accountants

Dated: 12 December 2025

STATEMENT OF FINANCIAL ACTIVITIES	Note	£	2025 £	£	2024 £
Incoming resources					
Donation			-		107,853
Dividends received			30,987		25,460
Interest receivable			90		79
Royalties received			188		131
			31,265		133,523
Resources expended					
Charitable grants:					
General grants	3	28,537		15,018	
Management and administration:					
Office rent & rates		-		-	
Insurances		208		198	
Salaries		3,720		3,120	
Stationery, post & equipment maintenance		-		-	
Telephone		60		10	
Website & IT costs		-		453	
Accountancy and payroll service		1,452		1,380	
Sundry expenses		13		-	
Bank charges		62		61	
Total resources expended			34,052		20,240
Net incoming resources (deficit)/surplus	4		**(2,787)**		**113,283**
Other recognised Income and costs					
(Losses)/Gains crystallised on investments					
Net (Losses)/gains on investment dealings		4,061		8,605	
Investment dealing charges		(135)		(83)	
			3,926		8,522
Net movement in funds			1,139		121,805
Accumulated fund at 1 October 2024			603,805		482,000
Accumulated fund at 30 September 2025			**£ 604,944**		**£ 603,805**

The notes on pages 6 and 7 form part of these financial statements

BALANCE SHEET AT 30 SEPTEMBER 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Investments – at cost	2		602,943		594,598
Current assets					
Debtors		-		-	
Funds awaiting re-investment		138		1,933	
Cash at bank and in hand		3,279		8,654	
		3,417		10,587	
Less current liabilities					
Creditors and accruals		1,416		1,380	
Net current assets			2,001		9,207
Net assets			**£ 604,944**		**£ 603,805**
Represented by:					
Accumulated general unrestricted fund as at 30 September 2025			**£ 604,944**		**£ 603,805**

Approved by the Trustees on 12-12-25
and signed on their behalf by

SWS Kiln
STEPHEN KILN Trustee

MATTHEW CHAPPELL Trustee

The notes on pages 6 and 7 form part of these financial statements

NOTES TO THE ACCOUNTS

1. Accounting policies

a) The accounts have been prepared on the historical cost convention using the accruals basis.
b) Investments are disclosed at cost (see note 2 for valuation)
c) All the Trust Funds are unrestricted.
d) Charitable grants are paid out of income on a regular basis throughout the year. Liquid funds have to be available so that appropriate charitable grants can be made following the Balance Sheet date and so that sufficient funds are held to enable the Trust to operate until further income is due. The Trustees are continually monitoring the situation so that sufficient liquid reserves are available for these purposes.

2. Investments

	Market value		At cost	
	2025	**2024**	**2025**	**2024**
M&G Charitable funds	559,710	426,395	504,000	404,000
Other quoted investments	109,431	199,440	98,943	190,598
	£ 669,141	£ 625,835	£ 602,943	£ 594,598

3. Charitable grants - general

During the period 41 grants (2024 : 25) were made. The organisations listed were paid as follows:

	£
Afghan & Central Asian Association	750
Beep Doctors	1,000
Bees Abroad	974
Bishop Stortford Mencap	780
Butterfly Conservation	500
Communigrow	500
Cruse Bereavement Trust	500
Devon Air Ambulance	500
Doune & Dunblane Cricket Club	500
Durham University	1,610
Emmaus Bristol	500
Equal at Home	500
Fathoms Free	1,000
Friends of Morgan School	500
Friends of Picu	750
Future Trees	250
Go Fund Me	253
Herts and Middlesex Wildlife Trust	550
Herts Area Rape Crisis	750
Kids Matter	500
London Wheelchair Rugby Club	500
Martineau Gardens	500
Momentum in Fitness	1,000
Morgans Playgroup	750

NOTES TO THE ACCOUNTS (continued)

Charitable grants – general (continued)

Natasha Allergy Research (£750 + £500)	1,250
Nottinghamshire Wildlife Trust	750
Planet Penguin Football	1,000
Plant Heritage	500
Rainforest Foundation	1,000
R.H.S.	1,000
Sea Trust Wales	1,000
Steel Warriors	1,000
Survivors Network	1,000
The Access to Sport Project	1,000
Tiny Tim's Childrens Charity	750
Tikua	1,000
TLC Foundation	500
University of Oxford	250
Ware in Bloom	120
Westwood 2015	500

4. Net incoming resources

The Trustees aim to distribute net incoming resources each year. Where there is surplus the trustees are keen to set those funds aside for expenditure in the following year(s).

	2025	2024
Surpluses set aside brought forward	32,860	27,430
Net incoming resources surplus/(deficit) in year	(2,787)	113,283
Exclude donation	-	(107,853)
Revised surpluses set aside carried forward	£ 30,073	£ 32,860