

**THE CHARLENE BARGERON
ANIMAL CHARITABLE WILL TRUST
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 5TH APRIL 2026**

Registered Charity No: 1210232

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THE CHARLENE BARGERON ANIMAL CHARITABLE WILL TRUST

TRUSTEES' REPORT

YEAR ENDED 5TH APRIL 2026

The Trustees have pleasure in presenting their Annual Report and accounts for the year ended 5th April 2026 which are prepared in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities".

Legal and Administrative information

The full name of the charity is The Charlene Bargerons Animal Charitable Will Trust, and the registered charity number is 1210232. The charity's governing document is a Declaration of Trust dated 5th July 2022. The registered address of the Charity is 45 Castle Street, Salisbury, SP1 3SS.

Trustees

A Partridge
G Horner
H Goodeve

New trustees are appointed by the existing trustees.

Trustees are all volunteers and receive no remuneration but are reimbursed for expenses.

Aims and Organisation

The charity's principal activity is to make grants for the benefit of the public to reduce the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

There have been no material changes in this policy since the start of the period.

The charity is controlled by the Board of Trustees, who meet twice yearly. Day to day administration is under the direct responsibility of the charity's legal advisers, Parker Bullen. All activities are carried out at 45 Castle Street, Salisbury, Wiltshire, SP1 3SS.

Progress and Achievements

During the year one grant of £3,600 was made, paid to Hillside Animal Sanctuary.

The charity's investment portfolio increased in value from £910,519 at the end of the previous period to £1,041,126 at the year end.

Review of Financial Activities and Affairs

The attached accounts for the year ended 5th April 2026 show full details of all financial activities which the charity has undertaken.

At 5th April 2026, and at the time of writing, the charity's financial position was very satisfactory,

Reserves Policy

The trustees retain free reserves at minimal level. These reserves are sufficient to provide investment income to meet expected future grant payments.

Risk Management

The trustees have carried out a review of the major risks to which the charity is exposed and have established procedures for the review and approval of all transactions which are deemed adequate to mitigate such risks.

THE CHARLENE BARGERON ANIMAL CHARITABLE WILL TRUST

TRUSTEES' REPORT

YEAR ENDED 5TH APRIL 2026 (continued)

Investment Policy

The Declaration of Trust does not place any restrictions on the investment powers of the trustees. The trustees' investment objectives are a balanced portfolio with a moderate risk factor. The trustees are satisfied that actual investment performance in the year matched their general investment objectives.

Other

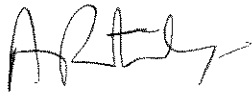
Other information required to be disclosed under the Statement of Recommended Practice is as follows:

Solicitors: Parker Bullen, 45 Castle Street, Salisbury, SP1 3SS

Investment Advisor: Gore Browne Investment Management, Milford House, 43-55 Milford Street, Salisbury, SP1 2BP.

Independent Examiner: Tony Rose FCCA, Director
Watling & Hirst Limited, Cawley Place, 15 Cawley Road, Chichester, PO19 1UZ

Signed on behalf of the Board of Trustees



A Partridge – Trustee

Date:

30/07/26

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CHARLENE BARGERON ANIMAL CHARITABLE WILL TRUST**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 5th April 2026, which are set out on pages 4 – 8.

Responsibilities and basis of report

As the charity's trustees, 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 which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 'trust 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.

Cawley Place
15 Cawley Road
Chichester
West Sussex



30/7/2026
Date:.....

Tony Rose FCCA – Director
Watling & Hirst Limited
Chartered Certified Accountants

THE CHARLENE BARGERON ANIMAL CHARITABLE WILL TRUST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 5TH APRIL 2026

	Notes	Unrestricted Funds 06/04/2025 to 05/04/2026 £	Unrestricted Funds 26/09/2024 to 05/04/2025 £
Incoming resources			
Income and endowments from:			
Legacies		313	-
Investments		31,153	14,638
Total		31,466	14,638
Resources expended			
Grants to Hillside Animal Sanctuary		3,600	-
Administration expenses			
Legal and professional fees		1,260	1,080
Independent examination fee		1,680	1,200
Investment management fees		12,373	5,866
Total		18,913	8,146
Net income before investment gains/(losses)		12,553	6,492
Net gains/(losses) on investments	4	109,768	(27,277)
Net Movement in funds		122,321	(20,785)
Reconciliation of funds			
Balance at 6 th April 2025		1,583,667	1,604,452
Net movement in funds in period		122,321	(20,785)
Balance at 5 th April 2026		1,705,988	1,583,667

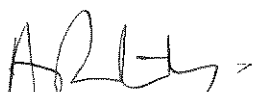
THE CHARLENE BARGERON ANIMAL CHARITABLE WILL TRUST

BALANCE SHEET

AS AT 5TH APRIL 2026

	Note	05/04/2026 £	25/09/2025 £
Fixed assets			
Tangible fixed assets	6	532,477	532,477
Investments	7	1,041,126	910,519
		1,573,603	1,442,996
Current assets			
Other debtors		758	630
Cash with broker and solicitors		136,547	143,281
		137,305	143,911
Creditors: amounts falling due within one year			
Accruals		4,920	3,240
		4,920	3,240
Net current assets		132,385	140,671
Total assets less current liabilities		1,705,988	1,583,667
Financed by:			
Unrestricted funds		1,705,988	1,583,667

The financial statements were approved by the trustees on 30/07/26



 A Partridge
 Trustee

THE CHARLENE BARGERON ANIMAL CHARITABLE WILL TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2026

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting period commencing from 1st January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

There are no material uncertainties regarding the charity's ability to continue as a going concern.

(b) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

(c) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the trust. Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the trust.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

(d) Tangible fixed assets and depreciation

Depreciation is provided on freehold buildings. Freehold land is not depreciated.

(e) Fixed asset investments

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the period.

(f) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separated in the Statement of Financial Activities.

2. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefit from the charity during the year.

THE CHARLENE BARGERON ANIMAL CHARITABLE WILL TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2026 (Continued)

3. EMPLOYEES

The average number of employees during the year was:

	05/04/2026	25/09/2025
	£	£
Total	-	-

The were no employees whose annual remuneration was more than £60,000.

4. NET GAINS/(LOSSES) ON INVESTMENTS

	Unrestricted Funds 06/04/2025 to 05/04/2026 £	Unrestricted Funds 28/09/2024 to 05/04/2025 £
Revaluation of investments	98,917	(33,354)
Gain on sale of investments	10,851	6,077
	<u>109,768</u>	<u>(27,277)</u>

5. TAXATION

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

6. TANGIBLE FIXED ASSETS

	Land and Buildings £
Costs:	
At 6 th April 2025	532,477
Additions	-
Disposals	-
	<u>532,477</u>
At 5 th April 2026	532,477
Depreciation:	
At 6 th April 2025	-
Charge for the year	-
	<u>-</u>
At 5 th April 2026	-
Net book value	
At 5 th April 2026	<u>532,477</u>
At 5 th April 2025	<u>532,477</u>

THE CHARLENE BARGERON ANIMAL CHARITABLE WILL TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2026 (Continued)

7. FIXED ASSET INVESTMENTS

	Listed Investments £	
Cost or valuation		
At 6 th April 2025		910,519
Additions		247,215
Valuation changes		98,917
Disposals		(215,525)
At 5 th April 2026		1,041,126
Carrying amount		
At 5 th April 2026		1,041,126
At 5 th April 2025		910,519
	05.04.2026	05.04.2025
	£	£
Investments at fair value comprise:		
Listed investments	1,014,126	910,519

