

**LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2025**

**LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY**

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FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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**LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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The Trustees present their report along with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts on pages 8 to 10 and comply 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 Standard applicable in the UK and Republic of Ireland published in October 2019.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Objects of the Charity are:

1. the provision of four almshouses for beneficiaries whose qualification shall be a person in need either born in or resident in the Parish of Danbury for not less than ten years at the date of their appointment;
2. relief in need of persons resident in the Parish of Danbury in accordance with the following - noting that in applying the income of the Charity for relief in need the Trustees shall not commit themselves to repeat or renew the relief granted on any occasion in any case:

The Trustees may relieve persons who are in need, hardship or distress by:

- a. making grants of money to them; or
  - b. providing or paying for goods, services or facilities for them; or
  - c. making grants of money to other persons or bodies who provide goods, services or facilities to those in need;
3. such charitable purposes for the benefit of the residents as the Trustees decide.

**Application of Income**

The net income shall be applied first to repair, insure and meet all other outgoings in respect of the Charity's properties and all proper costs of the Charity's administration and management. Thereafter the net income shall be applied in either of the following ways:

1. for relief in need of persons in need, hardship or distress;
2. for the benefit of the residents of the Charity.

**Significant activities**

The Charity currently provides four almshouse properties and its aim is to utilise these as far as possible to meet the primary objective of the Charity.

**Public benefit**

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

**LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Trustees continued to be concerned for the maintenance of the almshouses and wellbeing of residents. Air circulation units were fitted to two almshouses to help with damp issues arising from the age of the buildings.

Trustees were delighted to the appointment of Mrs Marissa Kelly and Mr Jacob Armstrong as Trustees.

Trustees were pleased to have their site at Sandpit Field included in the Local Plan and agreed to apply for building consent on their land.

**FINANCIAL REVIEW**

**Financial position**

The Charity's financial position is as set out in the Balance Sheet on page 7 and is considered satisfactory.

**Reserves policy**

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives.

**FUTURE PLANS**

Trustees were mindful that their decision to apply for planning consent to build 9 new almshouses on Sandpit Field would come at significant cost. They agreed to build up funds to pay for the planning application and started considering where to access funds for the building project.

They noted that they still had to fund maintenance to the existing almshouses and funds were in hand.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is governed in accordance with a Scheme sealed by the Charity Commission on 10 September 1986.

**Recruitment and appointment of new trustees**

As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees.

**Organisational structure**

The day to day administration of the Charity is carried out by the Clerk who reports to the Trustees.

**Induction and training of new trustees**

New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee is provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.

**Related parties**

There are no other charities related to The Landisdale Almshouse and Unknown Donor Charity. The Clerk to the Charity is also Clerk to other almshouse charities.

**LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a 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 Charity number**

206928

**Principal address**

c/o Clare Heyes  
18 Newbridge Hill  
West Bergholt  
Colchester  
Essex  
CO6 3ER

**Trustees**

R Faure Walker  
Ms A Cooper  
S Arthurs  
R Speakman (Chairman)  
Mrs M Kelly (appointed 6/11/24)  
J Armstrong (appointed 26/3/25)

**Independent Examiner**

Simon Welling  
Certified Accountant  
TC Group  
Accountants  
Town Wall House  
Balkerne Hill  
Colchester  
Essex  
CO3 3AD

**Bankers**

The Co-operative Bank  
PO Box 250  
Delf House  
Skelmersdale  
WN8 6WT

LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

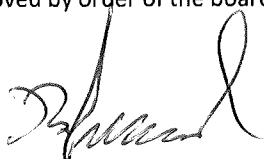
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REFERENCE AND ADMINISTRATIVE DETAILS

Clerk to the Charity

Mrs C Heyes  
18 Newbridge Hill  
West Bergholt  
Colchester  
Essex  
CO6 3ER

Approved by order of the board of trustees on .....1-4-26..... and signed on its behalf by:



.....  
R Speakman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY**

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**Independent examiner's report to the trustees of Landisdale Almshouse and Unknown Donor Charity**

I report to the charity trustees on my examination of the accounts of Landisdale Almshouse and Unknown Donor Charity (the Trust) for the year ended 30 September 2025.

**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 Act and in carrying out my examination I have followed all 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.



Simon Welling  
Certified Accountant

TC Group  
Accountants  
Town Wall House  
Balkerne Hill  
Colchester  
Essex  
CO3 3AD

Date: 7/4/26

LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
<b>Charitable activities</b>	3					
Almshouse activity		29,475	-	-	29,475	28,273
Investment income	2	<u>17,069</u>	<u>1,388</u>	<u>4</u>	<u>18,461</u>	<u>17,267</u>
<b>Total</b>		<u>46,544</u>	<u>1,388</u>	<u>4</u>	<u>47,936</u>	<u>45,540</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>	4					
Almshouse activity		13,913	-	-	13,913	19,142
Danbury Church		-	100	-	100	219
Relief in need		<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
<b>Total</b>		<u>14,113</u>	<u>100</u>	<u>-</u>	<u>14,213</u>	<u>19,561</u>
		32,431	1,288	4	33,723	25,979
Net gains/(losses) on investments		<u>14,084</u>	<u>(1,994)</u>	<u>22,982</u>	<u>35,072</u>	<u>32,911</u>
<b>NET INCOME/(EXPENDITURE)</b>		46,515	(706)	22,986	68,795	58,890
Transfers between funds	14	<u>6,240</u>	<u>160</u>	<u>(6,400)</u>	-	-
<b>Net movement in funds</b>		52,755	(546)	16,586	68,795	58,890
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>374,085</u>	<u>58,834</u>	<u>179,869</u>	<u>612,788</u>	<u>553,898</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>426,840</u>	<u>58,288</u>	<u>196,455</u>	<u>681,583</u>	<u>612,788</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

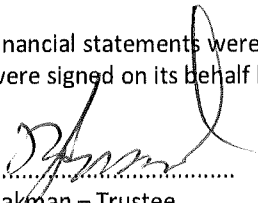


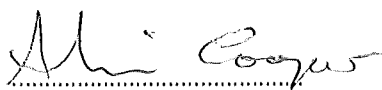
LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY

BALANCE SHEET  
30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	9	-	-	76,575	76,575	82,975
<b>Investments</b>						
Investments	10	324,038	56,988	39,880	420,906	399,841
Investment property	11	-	-	80,000	80,000	57,500
		<u>324,038</u>	<u>56,988</u>	<u>196,455</u>	<u>577,481</u>	<u>540,316</u>
<b>CURRENT ASSETS</b>						
Debtors	12	3,420	-	-	3,420	1,789
Cash at bank		<u>102,339</u>	<u>1,300</u>	<u>-</u>	<u>103,639</u>	<u>73,568</u>
		<u>105,759</u>	<u>1,300</u>	<u>-</u>	<u>107,059</u>	<u>75,357</u>
<b>CREDITORS</b>						
Amounts falling due within one year	13	(2,957)	-	-	(2,957)	(2,885)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>102,802</u>	<u>1,300</u>	<u>-</u>	<u>104,102</u>	<u>72,472</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>426,840</u>	<u>58,288</u>	<u>196,455</u>	<u>681,583</u>	<u>612,788</u>
<b>NET ASSETS</b>		<u>426,840</u>	<u>58,288</u>	<u>196,455</u>	<u>681,583</u>	<u>612,788</u>
<b>FUNDS</b>	14					
Unrestricted funds					426,840	374,085
Restricted funds					58,288	58,834
Endowment funds					<u>196,455</u>	<u>179,869</u>
<b>TOTAL FUNDS</b>					<u>681,583</u>	<u>612,788</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 1/4/2026 .....  
and were signed on its behalf by:

  
R Speakman – Trustee

  
A Cooper – Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

For the purposes of presentation the financial statements are rounded to the nearest pound sterling (£) and are inclusive of Value Added Tax.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Permanent endowment funds are non-expendable funds which are normally held indefinitely.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

**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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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1. ACCOUNTING POLICIES - continued

**Income**

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalue by voluntary staff or others which are not reflected in the accounts.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**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 cost 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.

**Repairs and maintenance of properties**

The charge in the Statement of Financial Activities in respect of Extraordinary Repairs reflect the Trustees' constant concern to keep the properties in good condition, and are in accordance with the Almshouse Associations' recommendation that Almshouse Charities should set aside each year specific sums in this respect. Transfers are made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise.

**Support costs**

The Charity's governance costs are allocated entirely to the Almshouse Costs since support costs relating to other activities are considered immaterial.

**Grants**

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.

**Tangible fixed assets**

**Housing properties**

The housing properties represent the cost of improvements to the four freehold almshouses at Main Road, Danbury, Essex. The original cost of these properties cannot now be ascertained.

**Depreciation**

The housing properties are depreciated on the straight line method at a rate calculated to write off the asset over its estimated useful life.

The rate used for the Improvements to the almshouses at 45 and 47 Main Road is 2% per annum and the rate used for the Improvements to the almshouses at 49 and 51 Main Road is 5% per annum .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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1. ACCOUNTING POLICIES - continued

**Investments**

Investments are shown on the Balance Sheet at their market value. Changes in market values during an accounting period are reflected in the accounts as unrealised gains or losses. Upon disposal of an investment the difference between original cost and disposal proceeds is reflected in the Statement of Financial Activities as a realised gain or loss and an adjustment is made to unrealised gains or losses to reverse unrealised movements in value in earlier years.

**Investment Properties**

Investment properties are measured at fair value at each accounting period end with changes in fair value recognised as unrealised investment gains or losses in the Statement of Financial Activities.

**Debtors**

Contributions and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Taxation**

The charity is exempt from tax on its charitable activities.

2. INVESTMENT INCOME

	2025	2024
	£	£
5 acre field rent receivable	450	450
Allotment rent receivable	156	390
Dividends receivable	6,144	6,392
Accumulated share dividends receivable	8,492	7,736
COIF deposit account interest	<u>3,219</u>	<u>2,299</u>
	<u>18,461</u>	<u>17,267</u>

**LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**2. INVESTMENT INCOME - continued**

For year ending 30 September 2025 accumulation share dividends have been accounted for as investment additions and investment income. The comparative amounts for the year ended 30 September 2024 have been reclassified to reflect the accumulation share dividends as income.

For the year ended 30 September 2024 the total investment income has increased from £9,530 to £17,267 with the net gains on investments reducing from £40,648 to £32,911, reflecting the total accumulation share dividends received of £7,736.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	2025 £	2024 £
Almshouse activity		
Contributions receivable	<u>29,475</u>	<u>28,273</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Grant funding of activities £	Support costs (see note 6) £	Totals £
Almshouse activity	10,752	-	3,161	13,913
Danbury Church	-	100	-	100
Relief in need	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
	<u>10,952</u>	<u>100</u>	<u>3,161</u>	<u>14,213</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025 £	2024 £
Water charges	1,578	1,726
Insurance	1,313	1,365
Repairs and maintenance	1,428	1,940
Extraordinary repairs	-	4,572
Sundry expenses	233	240
Depreciation	<u>6,400</u>	<u>6,400</u>
	<u>10,952</u>	<u>16,243</u>

LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Almshouse activity	<u>2,075</u>	<u>1,086</u>	<u>3,161</u>

Support costs, included in the above, are as follows:

	2025 Almshouse activity £	2024 Almshouse activity £
Clerk fees	1,800	1,800
Subscriptions	275	267
Independent examination fees	187	178
Accountancy fees	<u>899</u>	<u>854</u>
	<u>3,161</u>	<u>3,099</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
<b>Charitable activities</b>				
Almshouse activity	28,273	-	-	28,273
Investment income	<u>15,621</u>	<u>1,646</u>	<u>-</u>	<u>17,267</u>
<b>Total</b>	<u>43,894</u>	<u>1,646</u>	<u>-</u>	<u>45,540</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Almshouse activity	19,403	(261)	-	19,142
Danbury Church	(261)	480	-	219
Relief in need	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
<b>Total</b>	<u>19,342</u>	<u>219</u>	<u>-</u>	<u>19,561</u>
	24,552	1,427	-	25,979
Net gains on investments	<u>25,093</u>	<u>5,315</u>	<u>2,503</u>	<u>32,911</u>
<b>NET INCOME</b>	49,645	6,742	2,503	58,890
<b>Transfers between funds</b>	<u>6,359</u>	<u>41</u>	<u>(6,400)</u>	<u>-</u>
<b>Net movement in funds</b>	56,004	6,783	(3,897)	58,890
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>318,081</u>	<u>52,051</u>	<u>183,766</u>	<u>553,898</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>374,085</u>	<u>58,834</u>	<u>179,869</u>	<u>612,788</u>

LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. TANGIBLE FIXED ASSETS

	Freehold property £
<b>COST</b>	
At 1 October 2024 and 30 September 2025	<u>182,443</u>
<b>DEPRECIATION</b>	
At 1 October 2024	99,468
Charge for year	<u>6,400</u>
At 30 September 2025	<u>105,868</u>
<b>NET BOOK VALUE</b>	
At 30 September 2025	<u>76,575</u>
At 30 September 2024	<u>82,975</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 October 2024	399,841
Additions	8,493
Revaluations	<u>12,572</u>
At 30 September 2025	<u>420,906</u>
<b>NET BOOK VALUE</b>	
At 30 September 2025	<u>420,906</u>
At 30 September 2024	<u>399,841</u>

There were no investment assets outside the UK.

The original cost of the listed investments is unknown.



LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

11. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 1 October 2024	57,500
Revaluation	<u>22,500</u>
At 30 September 2025	<u>80,000</u>
<b>NET BOOK VALUE</b>	
At 30 September 2025	<u>80,000</u>
At 30 September 2024	<u>57,500</u>

The original cost of the investment properties, which represent the 5 acre field and allotments, is unknown. The carrying value of the investment properties was revalued as at 30 September 2025 being an estimation as agreed by the board of trustees.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Contributions in arrears	231	261
Other debtors	189	189
Prepayments and accrued income	<u>3,000</u>	<u>1,339</u>
	<u>3,420</u>	<u>1,789</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Contributions received in advance	833	772
Other creditors	100	219
Accruals and deferred income	<u>2,024</u>	<u>1,894</u>
	<u>2,957</u>	<u>2,885</u>

LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

14. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	Transfers between funds £	At 30.9.25 £
<b>Unrestricted funds</b>				
Accumulated Fund	374,085	46,515	6,240	426,840
<b>Restricted funds</b>				
Extraordinary Repair Fund	58,834	(806)	260	58,288
Landisdale Charity Restricted Fund	-	100	(100)	-
	58,834	(706)	160	58,288
<b>Endowment funds</b>				
Permanent Endowment	179,869	486	(6,400)	173,955
Investment Property Revaluation Reserve	-	22,500	-	22,500
	179,869	22,986	(6,400)	196,455
<b>TOTAL FUNDS</b>	<u>612,788</u>	<u>68,795</u>	<u>-</u>	<u>681,583</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Accumulated Fund	46,544	(14,113)	14,084	46,515
<b>Restricted funds</b>				
Extraordinary Repair Fund	1,188	-	(1,994)	(806)
Landisdale Charity Restricted Fund	200	(100)	-	100
	1,388	(100)	(1,994)	(706)
<b>Endowment funds</b>				
Permanent Endowment	4	-	482	486
Investment Property Revaluation Reserve	-	-	22,500	22,500
	4	-	22,982	22,986
<b>TOTAL FUNDS</b>	<u>47,936</u>	<u>(14,213)</u>	<u>35,072</u>	<u>68,795</u>

LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
<b>Unrestricted funds</b>				
Accumulated Fund	318,081	49,645	6,359	374,085
<b>Restricted funds</b>				
Extraordinary Repair Fund	52,051	6,523	260	58,834
Landisdale Charity Restricted Fund	-	219	(219)	-
	52,051	6,742	41	58,834
<b>Endowment funds</b>				
Permanent Endowment	183,766	2,503	(6,400)	179,869
<b>TOTAL FUNDS</b>	<u>553,898</u>	<u>58,890</u>	<u>-</u>	<u>612,788</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Accumulated Fund	43,894	(19,342)	25,093	49,645
<b>Restricted funds</b>				
Extraordinary Repair Fund	1,208	-	5,315	6,523
Landisdale Charity Restricted Fund	438	(219)	-	219
	1,646	(219)	5,315	6,742
<b>Endowment funds</b>				
Permanent Endowment	-	-	2,503	2,503
<b>TOTAL FUNDS</b>	<u>45,540</u>	<u>(19,561)</u>	<u>32,911</u>	<u>58,890</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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**14. MOVEMENT IN FUNDS - continued**  
**Funds and reserves**

**Permanent Endowment Fund**

The Permanent Endowment Fund represents the Charity's housing properties and the Permanent Endowment investments. The Fund is not expendable with income from its investments available for the general purposes of the Charity. Capital growth in the investments is added to the Fund. A transfer is made to or from the Fund equal to the movement on the housing properties each year.

**Investment Property Revaluation Reserve**

The Investment Property Revaluation Reserve is permanent endowment of the Charity and represents the gain on revaluation of its investment property during the year ended 30 September 2025.

**Landisdale Charity Restricted Fund**

The Charity is entitled to receive one half of the income from the allotments and from certain investments, the other half being paid to Danbury Church. The Charity's share of the income is available for the general purposes of the Charity and is transferred to the Accumulated Fund.

**Extraordinary Repair Fund**

The Extraordinary Repair Fund is unrestricted but designated by the Trustees to cover the cost of extraordinary repairs as they arise. A transfer is made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise. The transfer is £260 per annum as required by the Charity Scheme. The Fund is specifically invested. Income and capital growth on these investments is added to the Fund.

**Accumulated Fund**

The balance on this Fund represents accumulated surpluses of the Charity and is available for the general purposes of the Charity.

**15. RELATED PARTY DISCLOSURES**

The 5 acre field is let at a market rent of £450 per annum to a business in which Mr R Speakman, a trustee, has an interest.

**LANDISDALE ALMSHOUSE AND UNKNOWN  
DONOR CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
5 acre field rent receivable	450	450
Allotment rent receivable	156	390
Dividends receivable	6,144	6,392
Accumulated share dividends receivable	8,492	7,736
COIF deposit account interest	<u>3,219</u>	<u>2,299</u>
	18,461	17,267
<b>Charitable activities</b>		
Contributions receivable	<u>29,475</u>	<u>28,273</u>
<b>Total incoming resources</b>	47,936	45,540
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Water charges	1,578	1,726
Insurance	1,313	1,365
Repairs and maintenance	1,428	1,940
Extraordinary repairs	-	4,572
Sundry expenses	233	240
Freehold property	6,400	6,400
Donation to Danbury Church	<u>100</u>	<u>219</u>
	11,052	16,462
<b>Support costs</b>		
<b>Management</b>		
Clerk fees	1,800	1,800
Subscriptions	<u>275</u>	<u>267</u>
	2,075	2,067
<b>Governance costs</b>		
Independent examination fees	187	178
Accountancy fees	<u>899</u>	<u>854</u>
	1,086	1,032
<b>Total resources expended</b>	<u>14,213</u>	<u>19,561</u>
<b>Net income</b>	<u>33,723</u>	<u>25,979</u>

This page does not form part of the statutory financial statements