

LITTLE HOUGHTON CHARITY

England & Wales · Charity number 243452

Details

Status Registered

Legal form Other

Registered 1965-08-11

Register [View on the Charity Commission register](#)

Contact

Address 48 Bedford Road
Little Houghton
Northampton
NN7 1AB

Phone 01604890584

Activities

Objects: 1. A) TO RETAIN THE COTTAGES FOR THE PROVISION OF HOUSING ACCOMMODATION FOR BENEFICIARIES B) THE RELIEF OF PERSONS RESIDENT IN THE AREA OF BENEFIT WHO ARE IN NEED, HARDSHIP OR DISTRESS. C) IF AND IN SO FAR AS THE INCOME OF THE CHARITY CANNOT BE APPLIED TOWARDS THE OBJECT SPECIFIED IN SUB CLAUSES (A) AND (B) ABOVE, THE TRUSTEES MAY APPLY IT TOWARDS THE REPAIR AND MAINTENANCE OF THE CHURCH OF ST MARY THE VIRGIN IN THE PARISH OF LITTLE HOUGHTON, IN THE COUNTY OF NORTHAMPTON ("THE PARISH CHURCH"). 2. THE TRUSTEES MAY RELIEVE THE PERSONS IN NEED 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) EXCEPTIONALLY, THE TRUSTEES MAY BE ABLE TO ASSIST SOMEONE (WHO IS OTHERWISE QUALIFIED UNDER SUB CLAUSES (1)(A) OF (B) WHO IS: A) RESIDENT OUTSIDE THE AREA OF BENEFIT; OR B) ONLY TEMPORARILY RESIDENT IN THE AREA OF BENEFIT.

Activities: Provision of accommodation or relief as required for those in need Repair and maintenance of the parish church in Little Houghton

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** PARISH OF LITTLE HOUGHTON, IN THE COUNTY OF NORTHAMPTONSHIRE
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£32,914	£23,034	-	-
2024-12-31	£33,408	£57,501	-	-
2023-12-31	£29,720	£14,742	-	-
2022-12-31	£25,978	£24,910	-	-
2021-12-31	£24,910	£39,394	-	-
2020-12-31	£22,109	£34,016	-	-

Trustees

Name	Role	Appointed
COLIN EDWARD STANTON		2014-11-05
JOHN FORD		2004-05-04

LITTLE HOUGHTON CHARITY

England & Wales - Charity number 243452

Accounts

THE LITTLE HOUGHTON CHARITY

Little Houghton in the County of West Northamptonshire

**FINANCIAL STATEMENTS for the year ended
31 December 2025**

Charity No 243452

LH Charity 2025

THE LITTLE HOUGHTON CHARITY

Financial Statements for the year ended 31 December 2025

Legal and Administrative details

Charity Registration number	243452
Address	48 Bedford Road Northampton NN7 1AB
Trustees	Colin Edward Stanton Maurice John Ford
Bankers	NatWest Bank plc 41 Drapery Northampton NN1 2EY
	CCLA Investment Management Limited One Angel Lane London EC4R 3AB
Investment Advisers	RBC Brewin Dolphin 16 St Helen's Place London EC3A 6DE
Solicitors	hcr aw Elgin House Billing Road Northampton NN1 5AU
Independent Examiner	G M B Moser Chartered Accountant Badby Daventry Northamptonshire NN11 3AN

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2025

Report of the trustees

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

Structure, governance and management

The Little Houghton Charity ("the Charity") was established for charitable purposes by a Scheme dated 4 May 2004 to govern charities previously known as (1) Little Houghton Town Estates Charity (2) Little Houghton Charity and (3) Little Houghton Church Land and Little Houghton Church Cottages.

Trustees

The present membership of the governing body is set out on page 1.

The trustees are appointed under the Scheme and subject to specific exclusions, trustees are appointed for life.

Risk assessment

The trustees have assessed any risks to which the Charity may be exposed, and conclude that they are of minimal, if any, significance. No Risk policy has therefore been written.

Objectives and activities

In accordance with the Scheme the Charity's principal objective is to hold assets and income therefrom for the purposes of the Charity namely for the provision of housing accommodation, for the relief of persons resident in the area of benefit who are in need, hardship or distress, and for the repair and maintenance of the Church of St Mary the Virgin in the parish of Little Houghton in the County of West Northamptonshire and the Diocese of Peterborough, together with its goods and ornaments and its churchyard.

The role of the trustees is to hold the funds of the Charity and to apply the income therefrom for the maintenance of the Charity's assets, the benefit of individuals and support of the parish church.

Achievements and performance

The trustees maintain their policy of providing accommodation for eligible persons, for the help of those in need, and for the purposes of the Church of St Mary the Virgin, Little Houghton.

Assets

The freehold property was professionally revalued on 31 December 2019. The valuation for the land has been estimated at a figure reflecting recent sale transactions for small parcels of agricultural land in Northamptonshire.

Investment policy and financial review

The trustees continued to ensure that a reasonable level of income is achieved in order to maintain properties in a good state of repair and to further the objects of the Charity.

Reserves policy

All of the funds of the Charity are restricted and therefore there are no 'free' reserves.

Public benefit

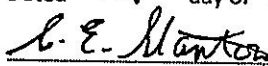
In accordance with its constitution the Charity provides housing accommodation and funds for the assistance of those in need, and for the maintenance of the parish church.

Trustees' responsibilities and financial statements


The trustees are responsible for maintaining proper accounting records; for preparing annual financial statements; for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

ON BEHALF OF THE TRUSTEES

Dated 12th day of May 2026



Trustee



Trustee

PRINCIPAL POLICIES

FINANCIAL STATEMENTS AND ACCOUNTS

Basis of preparation

The financial statements have been prepared following the recommendations in the Statement of Recommended Practice: accounting and Reporting by Charities (SORP) 2015.

The accrual basis of accounting is used for preparation of the accounts.

Securities are stated at market value; and land and property is valued as indicated in the Report of the trustees.

The principal accounting policies of the Charity remained unchanged from the previous year and are set out below.

Income

Income is recognised when receivable.

Dividends and Interest on Shareholdings

All income is re-invested.

Expenditure

Expenditure is recognised on an accruals basis.

Fund accounting

The income fund is restricted and is used for the specific purposes as laid down in the Charity Scheme. Expenditure for those purposes is charged to the fund.

INVESTMENTS

Three of the four cottages are regularly inspected by managing agents, the fourth by the trustees. All disclosed or reported faults or repairs receive prompt attention.

The Investment Advisers provide a Discretionary Service. A detailed Review with the trustees is undertaken annually.

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2025

REPORT of the Independent Examiner to the trustees

I report on the financial statements of the Little Houghton Charity for the year ended 31 December 2025 which are set out on pages 5, 6 and 7.

My report is made in accordance with the regulations made by the Charities Act 2011. Under that Act, the trustees are of the opinion that a full audit is not required.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission.

That examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records.

The procedures undertaken did not provide all the evidence that would be required in an audit and consequently I give no opinion as to whether the financial statements 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:

which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with the said Act and to prepare statements which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

G M B Moser FCA
Independent Examiner
Badby, Daventry
Northamptonshire
5 May 2026



THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2025

Balance Sheet at 31 December 2025

	Note	£	<u>2025</u> £	£	<u>2024</u> £
Fixed Assets					
Land and property	1		784,000		784,000
			<u>784,000</u>		<u>784,000</u>
Current Assets					
NatWest Bank current account		37,929		18,594	
CCLA Fund Deposit		2,521		2,417	
Brewin Dolphin Securities		170,889		158,936	
44.76 units CCLA Accumulation units		11,437		11,665	
Payments in advance: Insurance		1,960		1,887	
Debtor		1,447		-	
			<u>226,183</u>		<u>193,499</u>
			£ 226,183		193,499
Deduct creditors			-		-
Total Net Current Assets at 31 December 2025			<u>£226,183</u>		<u>£193,499</u>
TOTAL NET ASSETS at 31 December 2025			<u>£1,010,183</u>		<u>£977,499</u>
REPRESENTED BY:					
Endowment Funds	2		784,000		784,000
Income Funds:					
Restricted Funds	3		<u>226,183</u>		<u>193,499</u>
			<u>£ 1,010,183</u>		<u>£ 977,499</u>

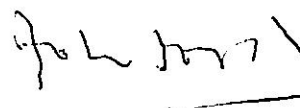
The financial statements were approved by the Trustees on

2026

C E Stanton
Trustee



M J Ford
Trustee



The accompanying policies and notes form an integral part of these financial statements

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2025
Statement of Financial Activities
GENERAL INCOME & EXPENDITURE ACCOUNT

	<u>2025</u>	<u>2024</u>
	£	£
Rents : Cottages	28,330	28,830
Land	720	720
COIF deposit interest	103	118
Brewin Dolphin dividends	3,761	3,740
Total income	<u>£ 32,914</u>	<u>£ 33,408</u>
<u>Expenditure</u>		
General repairs and renewals	969	3,554
Property insurance	1,887	1,844
Management/re-letting fees: Greener Rentals	2,971	2,934
Management fees: Brewin Dolphin	1,641	1,512
Social/Pastoral work	355	477
Re-roofing cottages	-	45,174
Repairs to boundary wall	-	1,488
Grant: for Church Vicars' board	-	518
Woodburner for Rectory	1,500	-
Office costs	557	-
Total Expenditure	<u>9,880</u>	<u>57,501</u>
Net income (expenditure) for the year	<u>£ 23,034</u>	<u>£ -24,093</u>

FUNDS

Restricted : Income

Balance brought forward	193,499	202,062
Net expenditure for the year /net income	23,034	-24,093
Unrealized Gain on Investments	9,605	15,530
Balance carried forward	<u>226,138</u>	<u>P193,499</u>

Endowment

Balance brought forward: Property	730,000	730,000
Land	<u>54,000</u>	<u>54,000</u>
	784,000	784,000

Total Funds at 31 December 2025 £1,010,138 £ 977,499

All income and expenditure derives from continuing activities

The accompanying policies and notes form an integral part of these financial statements

LH Charity I&E 2025

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2025

Notes to the financial statements

1 Fixed Assets : Land and property

The fixed assets comprise:

- (1) 7,9,11 and 15 Meadow Lane, Little Houghton, together with gardens thereto
- (2) 8.288 acres or thereabout of agricultural land situated off the Bedford Road, Little Houghton, and commonly known as 'Sandy's allotment'.

Basis for Valuations:

- (1) The properties – professional valuation on 31 December 2019 at Freehold with Vacant Possession: £730,000
- (2) The land – by the trustees based on average current sale prices for small parcels in Northamptonshire at £6,500 per acre: £54,000. Values are periodically reviewed and compared with current land prices.

2 Endowment Funds

The Endowment Fund comprises historic bequests and assets, the earliest of which dates from 1653, which are held to provide income in perpetuity for the furtherance of the Trust's objectives.

3 Restricted Funds

	01.01.2025	INCOME	EXPENDITURE	31.12.2025
	£	£	£	£
Endowment	784,000	-	-	784,000
Income and Investments/Gains	<u>193,499</u>	<u>42,519</u>	<u>9,880</u>	<u>226,138</u>
	<u>£977,499</u>	<u>£42,519</u>	<u>£ 9,880</u>	<u>£1,010,138</u>

4 Capital commitments

There were no capital commitments at 31 December 2025 (2024 NIL)

5 Creditors and contingent liabilities

There were no creditors or contingent liabilities at 31 December 2025 (2024 NIL)

LITTLE HOUGHTON CHARITY

England & Wales - Charity number 243452

Accounts

THE LITTLE HOUGHTON CHARITY

Little Houghton in the County of West Northamptonshire

**FINANCIAL STATEMENTS for the year ended
31 December 2024**

Charity No 243452

LH Charity 2024

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2024

Legal and Administrative details

Charity Registration number	243452
Address	48 Bedford Road Northampton NN7 1AB
Trustees	Colin Edward Stanton Maurice John Ford
Bankers	NatWest Bank plc 41 Drapery Northampton NN1 2EY
	CCLA Investment Management Limited One Angel Lane London EC4R 3AB
Investment Advisers	Brewin Dolphin 12 Smithfield Street London EC1A 9BD
Solicitors	hclaw Elgin House Billing Road Northampton NN1 5AU
Independent Examiner	G M B Moser Chartered Accountant Badby Daventry Northamptonshire NN11 3AN

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2024

Report of the trustees

The trustees present their report with financial statements for the year ended 31 December 2024.

Structure, governance and management

The Little Houghton Charity ("the Charity") was established for charitable purposes by a Scheme dated 4 May 2004 to govern charities previously known as (1) Little Houghton Town Estates Charity (2) Little Houghton Charity and (3) Little Houghton Church Land and Little Houghton Church Cottages.

Trustees

The present membership of the governing body is set out on page 1.

The trustees are appointed under the Scheme and subject to specific exclusions, trustees are appointed for life.

Risk assessment

The trustees have assessed any risks to which the Charity may be exposed, and conclude that they are of minimal, if any, significance. No Risk policy has therefore been written.

Objectives and activities

In accordance with the Scheme the Charity's principal objective is to hold assets and income therefrom for the purposes of the Charity namely for the provision of housing accommodation, for the relief of persons resident in the area of benefit who are in need, hardship or distress, and for the repair and maintenance of the Church of St Mary the Virgin in the parish of Little Houghton in the County of West Northamptonshire and the Diocese of Peterborough, together with its goods and ornaments and its churchyard.

The role of the trustees is to hold the funds of the Charity and to apply the income therefrom for the benefit of individuals and the parish church.

Achievements and performance

The trustees maintain their policy of providing accommodation for eligible persons, for the help of those in need, and for the purposes of the Church of St Mary the Virgin, Little Houghton.

The main works during the year related to the re-roofing of the four cottages.

Assets

The freehold property was professionally revalued on 31 December 2019. The valuation for the land has been estimated at a figure reflecting recent sale transactions for small parcels of agricultural land in Northamptonshire.

Investment policy and financial review

The trustees continued to ensure that a reasonable level of income was achieved in order to maintain properties in a good state of repair and to further the objects of the Charity.

Reserves policy

All of the funds of the Charity are restricted and therefore there are no 'free' reserves.

Public benefit


In accordance with its constitution the Charity provides housing accommodation and funds for the assistance of those in need, and for the maintenance of the parish church.

Trustees' responsibilities and financial statements

The trustees are responsible for maintaining proper accounting records; for preparing annual financial statements; for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

ON BEHALF OF THE TRUSTEES

Dated 29 day of July 2025


Trustee


Trustee

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2024

PRINCIPAL ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared following the recommendations in the Statement of Recommended Practice: accounting and Reporting by Charities (SORP) 2015.

The accrual basis of accounting is used for preparation of the accounts.

Securities are stated at market value; and land and property is valued as indicated in the Report of the trustees.

The principal accounting policies of the Charity remained unchanged from the previous year and are set out below.

Income

Income is recognised when receivable.

Dividends and Interest on Shareholdings

All income is re-invested.

Expenditure

Expenditure is recognised on an accruals basis.

Fund accounting

The income fund is restricted and is used for the specific purposes as laid down in the Charity Scheme. Expenditure for those purposes is charged to the fund.

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2024

REPORT of the Independent Examiner to the trustees

I report on the financial statements of the Little Houghton Charity for the year ended 31 December 2024 which are set out on pages 5, 6 and 7.

My report is made in accordance with the regulations made by the Charities Act 2011. Under that Act, the trustees are of the opinion that a full audit is not required.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission.

That examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records.

The procedures undertaken did not provide all the evidence that would be required in an audit and consequently I give no opinion as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

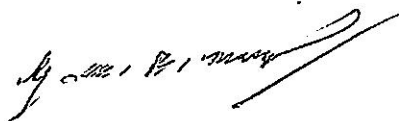
In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with the said Act and to prepare statements which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

G M B Moser FCA
Independent Examiner
Badby, Daventry
Northamptonshire



37 July 2025

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2024

Balance Sheet at 31 December 2024

	Note	£	<u>2024</u> £	£	<u>2023</u> £
Fixed Assets					
Land and property	1		784,000		784,000
			<u>784,000</u>		<u>784,000</u>
Current Assets					
NatWest Bank current account		18,594		45,393	
CCLA Fund Deposit		2,417		2,299	
Brewin Dolphin Securities		158,936		141,742	
44.76 units CCLA Accumulation units		11,665		11,100	
Payments in advance: Insurance		1,887		1,844	
			<u>193,499</u>	<u>202,378</u>	
			£ 193,499		202,378
Deduct creditors			-		-316
			<u>£193,499</u>		<u>£202,062</u>
Total Net Current Assets at 31 December 2024			<u>£193,499</u>		<u>£202,062</u>
TOTAL NET ASSETS at 31 December 2024			<u>£977,499</u>		<u>£986,062</u>
REPRESENTED BY:					
Endowment Funds	2		784,000		784,000
Income Funds:					
Restricted Funds	3		<u>193,499</u>		<u>202,062</u>
			£ <u>977,499</u>		£ <u>986,062</u>

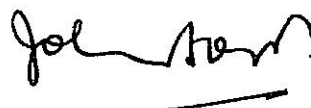
The financial statements were approved by the Trustees on

2025

C E Stanton
Trustee



M J Ford
Trustee



The accompanying accounting policies and notes form an integral part of these financial statements

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2024
Statement of Financial Activities
GENERAL INCOME & EXPENDITURE ACCOUNT

	<u>2024</u>	<u>2023</u>
	£	£
Rents : Cottages	28,830	25,642
Land	720	720
COIF deposit interest	118	96
Brewin Dolphin dividends	3,740	3,262
Total income	£ 33,408	£ 29,720
<u>Expenditure</u>		
General repairs and renewals	3,554	7,766
Property insurance	1,844	1,530
Management/re-letting fees: Greener Rentals	2,934	2,904
Management fees: Brewin Dolphin	1,512	1,606
Social/Pastoral	477	640
Council tax	-	296
Re-roofing cottages	45,174	-
Repairs to boundary wall	1,488	-
Grant: for Church Vicars' board	518	-
Total Expenditure	57,501	14,742
Net expenditure over income for the year	£ -24,093	£ 14,978

FUNDS

Restricted : Income

Balance brought forward	202,062	184,143
Net expenditure for the year /net income	-24,093	14,978
Unrealized Gain on Investments	15,530	2,941
Balance carried forward	193,499	202,062

Endowment

Balance brought forward: Property	730,000	730,000
Land	54,000	54,000
	<u>784,000</u>	<u>784,000</u>

Total Funds at 31 December 2024

£ 977,499 **£ 986,062**

All income and expenditure derives from continuing activities

The accompanying accounting policies and notes form an integral part of these financial statements

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2024

Notes to the financial statements

1 Fixed Assets : Land and property

The fixed assets comprise:

- (1) 7,9,11 and 15 Meadow Lane, Little Houghton, together with gardens thereto
- (2) 8.288 acres or thereabout of agricultural land situated off the Bedford Road, Little Houghton, and commonly known as 'Sandy's allotment'.

Basis for Valuations:

- (1) The properties – professional valuation on 31 December 2019 at Freehold with Vacant Possession: £730,000
- (2) The land – by the trustees based on average current sale prices for small parcels in Northamptonshire at £6,500 per acre: £54,000. Values are periodically reviewed and compared with current land prices.

2 Endowment Funds

The Endowment Fund comprises historic bequests and assets, the earliest of which dates from 1653, which are held to provide income in perpetuity for the furtherance of the Trust's objectives.

3 Restricted Funds

	01.01.2024	INCOME	EXPENDITURE	31.12.2024
	£	£	£	£
Endowment	784,000	-	-	784,000
Income and Investments/Gains	<u>202,062</u>	<u>48,938</u>	<u>-57,501</u>	<u>193,409</u>
	<u>£986,062</u>	<u>£48,938</u>	<u>£-57,501</u>	<u>£977,499</u>

4 Capital commitments

There were no capital commitments at 31 December 2024 (2023 NIL)

5 Creditors and contingent liabilities

There were no creditors or contingent liabilities at 31 December 2024 (2023 NIL)

LITTLE HOUGHTON CHARITY

England & Wales - Charity number 243452

Accounts

THE LITTLE HOUGHTON CHARITY
Little Houghton in the County of West Northamptonshire

**FINANCIAL STATEMENTS for the year ended
31 December 2023**

Charity No 243452

LH Charity 2023

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2023

Legal and Administrative details

Charity Registration number	243452
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Trustees	Colin Edward Stanton Maurice John Ford
Bankers	NatWest Bank plc 41 Drapery Northampton NN1 2EY
	(CLA Investment Management Limited One Angel Lane London EC4R 3AB
Investment Advisers	Brewin Dolphin 12 Smithfield Street London EC1A 9BD
Solicitors	Hewitsons Elgin House Billing Road Northampton NN1 5AU
Independent Examiner	G M B Moser Chartered Accountant Badby Daventry Northamptonshire NN11 3AN

THE LITTLE HOUGHTON CHARITY

Financial Statements for the year ended 31 December 2023

Report of the trustees

The trustees present their report with financial statements for the year ended 31 December 2023.

Structure, governance and management

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Trustees

The present membership of the governing body is set out on page 1.

The trustees are appointed under the Scheme and subject to specific exclusions, trustees are appointed for life.

Risk assessment

The trustees have assessed any risks to which the Charity may be exposed, and conclude that they are of minimal, if any, significance. No Risk policy has therefore been written.

Objectives and activities

In accordance with the Scheme the Charity's principal objective is to hold assets and income therefrom for the purposes of the Charity namely for the provision of housing accommodation, for the relief of persons resident in the area of benefit who are in need, hardship or distress, and for the repair and maintenance of the Church of St Mary the Virgin in the parish of Little Houghton in the County of West Northamptonshire and the Diocese of Peterborough, together with its goods and ornaments and its churchyard.

The role of the trustees is to hold the funds of the Charity and to apply the income therefrom for the benefit of individuals and the parish church.

Achievements and performance

The trustees maintain their policy of providing accommodation for eligible persons, for the help of those in need, and for the purposes of the Church of St Mary the Virgin, Little Houghton.

The main works during the year related to continuing refurbishment of the cottage No 15 Meadow Lane, prior to re-letting.

Assets

The freehold property was professionally revalued on 31 December 2019. The valuation for the land has been estimated at a figure reflecting recent sale transactions for small parcels of agricultural land in Northamptonshire.

Investment policy and financial review

The trustees continued to ensure that a reasonable level of income was achieved in order to maintain properties in a good state of repair and to further the objects of the Charity.

Reserves policy

All of the funds of the Charity are restricted and therefore there are no 'free' reserves.

Public benefit

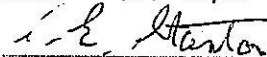
In accordance with its constitution the Charity provides housing accommodation and funds for the assistance of those in need, and for the maintenance of the parish church.

Trustees' responsibilities and financial statements

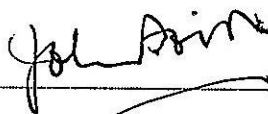
The trustees are responsible for maintaining proper accounting records; for preparing annual financial statements; for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

ON BEHALF OF THE TRUSTEES

Dated 29 day of June 2024



Trustee



Trustee

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2023

PRINCIPAL ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared following the recommendations in the Statement of Recommended Practice: accounting and Reporting by Charities (SORP) 2015.

The accrual basis of accounting is used for preparation of the accounts.

Securities are stated at market value; and land and property is valued as indicated in the Report of the trustees.

The principal accounting policies of the Charity remained unchanged from the previous year and are set out below.

Income

Income is recognised when receivable.

Expenditure

Expenditure is recognised on an accruals basis.

Fund accounting

The income fund is restricted and is used for the specific purposes as laid down in the Charity Scheme. Expenditure for those purposes is charged to the fund.

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2023

REPORT of the Independent Examiner to the trustees

I report on the financial statements of the Little Houghton Charity for the year ended 31 December 2023 which are set out on pages 5 and 6.

My report is made in accordance with the regulations made by the Charities Act 2011. Under that Act, the trustees are of the opinion that a full audit is not required.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

That examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records.

The procedures undertaken did not provide all the evidence that would be required in an audit and consequently I give no opinion as to whether the financial statements 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:

which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with the said Act and to prepare statements which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

G M B Moser FCA
Independent Examiner
Badby, Daventry
Northamptonshire

29 May 2023

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2023

Balance Sheet at 31 December 2023

	Note	£	<u>2023</u> £	£	<u>2022</u> £
Fixed Assets					
Land and property	1		784,000		784,000
			<u>784,000</u>		<u>784,000</u>
Current Assets					
NatWest Bank current account		45,393		32,164	
Charities Official Investment Fund Deposit		2,299		2,203	
Brewin Dolphin Securities		141,742		138,381	
44.76 units COIF Accumulation units		11,100		9,865	
Payments in advance : Insurance		1,844		1,530	
			<u>202,378</u>		<u>184,143</u>
			£ 202,378		184,143
Deduct creditors			316		-
			<u>£202,062</u>		<u>£184,143</u>
Total Net Current Assets at 31 December 2023			<u>£202,062</u>		<u>£184,143</u>
TOTAL NET ASSETS at 31 December 2023			<u>£986,062</u>		<u>£968,143</u>
REPRESENTED BY:					
Endowment Funds	2		784,000		784,000
Income Funds:					
Restricted Funds	3		<u>202,062</u>		<u>184,143</u>
			£ 986,062		£ 968,143

The financial statements were approved by the Trustees on 29 June 2024

C E Stanton
Trustee

M J Ford
Trustee




The accompanying accounting policies and notes form an integral part of these financial statements

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2023

Notes to the financial statements

1 Fixed Assets : Land and property

The fixed assets comprise:

- (1) 7,9,11 and 15 Meadow Lane, Little Houghton, together with gardens thereto
- (2) 8.288 acres or thereabout of agricultural land situated off the Bedford Road, Little Houghton, and commonly known as 'Sandy's allotment'.

Basis for Valuations:

- (1) The properties – professional valuation on 31 December 2019 at Freehold with Vacant Possession: £730,000
- (2) The land – by the trustees based on average current sale prices for small parcels in Northamptonshire at £6,500 per acre: £54,000. Values are periodically reviewed and compared with current land prices.

2 Endowment Funds

The Endowment Fund comprises historic bequests and assets, the earliest of which dates from 1653, which are held to provide income in perpetuity for the furtherance of the Trust's objectives.

3 Restricted Funds

	01.01.2023	INCOME	EXPENDITURE	31.12.2023
	£	£	£	£
Endowment	784,000	-		784,000
Income and Investments/Gains	<u>184,143</u>	<u>32,661</u>	<u>14,742</u>	<u>202,062</u>
	£ 968,143	£ <u>32,881</u>	£ <u>14,742</u>	£ <u>986,062</u>

4 Capital commitments

There were no capital commitments at 31 December 2023 (2022 NIL)

5 Creditors and contingent liabilities

There were no creditors or contingent liabilities at 31 December 2023 (2022 NIL)

LITTLE HOUGHTON CHARITY

England & Wales - Charity number 243452

Accounts

THE LITTLE HOUGHTON CHARITY

Little Houghton in the County of West Northamptonshire

**FINANCIAL STATEMENTS for the year ended
31 December 2022**

Charity No 243452

LH Charity 2022

THE LITTLE HOUGHTON CHARITY

Financial Statements for the year ended 31 December 2022

Legal and Administrative details

Charity Registration number	243452
Address	48 Bedford Road Northampton NN7 1AB
Trustees	Colin Edward Stanton Maurice John Ford
Bankers	NatWest Bank plc 41 Drapery Northampton NN1 2EY
	CCLA Investment Management Limited One Angel Lane London EC4R 3AB
Investment Advisers	Brewin Dolphin 12 Smithfield Street London EC1A 9BD
Solicitors	Hewitsons Elgin House Billing Road Northampton NN1 5AU
Independent Examiner	G M B Moser Chartered Accountant Badby Daventry Northamptonshire NN11 3AN

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2022

Report of the trustees

The trustees present their report with financial statements for the year ended 31 December 2022.

Structure, governance and management

The Little Houghton Charity ("the Charity") was established for charitable purposes by a Scheme dated 4 May 2004 to govern charities previously known as (1) Little Houghton Town Estates Charity (2) Little Houghton Charity and (3) Little Houghton Church Land and Little Houghton Church Cottages.

Trustees

The present membership of the governing body is set out on page 1.

The trustees are appointed under the Scheme and subject to specific exclusions, trustees are appointed for life.

Risk assessment

The trustees have assessed any risks to which the Charity may be exposed, and conclude that they are of minimal, if any, significance. No Risk policy has therefore been written.

Objectives and activities

In accordance with the Scheme the Charity's principal objective is to hold assets and income therefrom for the purposes of the Charity namely for the provision of housing accommodation, for the relief of persons resident in the area of benefit who are in need, hardship or distress, and for the repair and maintenance of the Church of St Mary the Virgin in the parish of Little Houghton in the County of West Northamptonshire and the Diocese of Peterborough, together with its goods and ornaments and its churchyard.

The role of the trustees is to hold the funds of the Charity and to apply the income therefrom for the benefit of individuals and the parish church.

Achievements and performance

The trustees maintain their policy of providing accommodation for eligible persons, for the help of those in need, and for the purposes of the Church of St Mary the Virgin, Little Houghton.

The main works during the year related to refurbishment of the cottage No 15 Meadow Lane, prior to re-letting.

Assets

The freehold property was professionally revalued on 31 December 2019. The valuation for the land has been estimated at a figure reflecting recent sale transactions for small parcels of agricultural land in Northamptonshire.

Investment policy and financial review

The trustees continued to ensure that a reasonable level of income was achieved in order to maintain properties in a good state of repair and to further the objects of the Charity.

Reserves policy

All of the funds of the Charity are restricted and therefore there are no 'free' reserves.

Public benefit

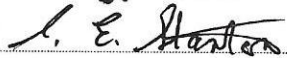
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Trustees' responsibilities and financial statements

The trustees are responsible for maintaining proper accounting records; for preparing annual financial statements; for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

ON BEHALF OF THE TRUSTEES

Dated 31 day of May 2023

 Trustee

 Trustee

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2022

PRINCIPAL ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared following the recommendations in the Statement of Recommended Practice: accounting and Reporting by Charities (SORP) 2015.

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The principal accounting policies of the Charity remained unchanged from the previous year and are set out below.

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Income is recognised when receivable.

Expenditure

Expenditure is recognised on an accruals basis.

Fund accounting

The income fund is restricted and is used for the specific purposes as laid down in the Charity Scheme. Expenditure for those purposes is charged to the fund.

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2022

REPORT of the Independent Examiner to the trustees

I report on the financial statements of the Little Houghton Charity for the year ended 31 December 2022 which are set out on pages 5 and 6.

My report is made in accordance with the regulations made by the Charities Act 2011. Under that Act, the trustees are of the opinion that neither an audit nor an independent examination is needed, but have voluntarily invited me to conduct an independent examination.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

That examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records.

The procedures undertaken did not provide all the evidence that would be required in an audit and consequently I give no opinion as to whether the financial statements 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:

which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with the said Act and to prepare statements which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

G M B Moser

G M B Moser FCA
Independent Examiner
Badby, Daventry
Northamptonshire

27 May 2023

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2022

Balance Sheet at 31 December 2022

	Note	£	<u>2022</u> £	£	<u>2021</u> £
Fixed Assets					
Land and property	1		784,000		784,000
			<hr/>		<hr/>
			784,000		784,000
Current Assets					
NatWest Bank current account		32,164		25,417	
Charities Official Investment Fund Deposit		2,203		2,182	
Brewin Dolphin Securities		138,381		155,980	
44.76 units COIF Accumulation units		9,865		10,840	
Payments in advance : Insurance		1,530		1,453	
			<hr/>	<hr/>	
			184,143		195,872
			<hr/>		<hr/>
Total net assets at 31 December 2022			£ <u>968,143</u>		£ <u>979,872</u>
Endowment Funds	2		784,000		784,000
Income Funds:					
Restricted Funds	3		<u>184,143</u>		<u>195,872</u>
			£ <u>968,143</u>		£ <u>979,872</u>

The financial statements were approved by the Trustees on **31 May** 2023

C E Stanton
Trustee

C. E. Stanton
Joe Ford

M J Ford
Trustee

The accompanying accounting policies and notes form an integral part of these financial statements

Statement of Financial Activities
GENERAL INCOME & EXPENDITURE ACCOUNT

	<u>2022</u>		<u>2021</u>
	£		£
<u>Income</u>			
Rents : Cottages	22,405		21,420
Land	720		720
COIF deposit interest	21		0
Brewin Dolphin dividends	2,832		2,770
Total income	<u>£ 25,978</u>		<u>£ 24,910</u>
<u>Expenditure</u>			
General repairs and renewals	370	964	
Property insurance	1,453	1,492	
Management/re-letting fees: Greener Rentals	1,944	2,694	
Management fees: Brewin Dolphin	2,782	1,739	
Rowing Medals collection CGV Davidge	-	4,309	
Social/Pastoral work	100	242	
Administration	180	39	
Grants to Little Houghton PCC: RE-decorating	-	1,000	
Electricity/Council tax – 7 Meadow Lane	-	1,114	
Refurbishing 7 Meadow Lane including Utilities	-	25,801	
Refurbishing 15 Meadow Lane including Utilities	12,254		
Total Expenditure	<u>19,083</u>		<u>39,394</u>
Net excess of income over expenditure for the year (2021 excess)	<u>£ 6,895</u>		<u>£ - 14,484</u>
<u>FUNDS</u>			
<u>Restricted : Income</u>			
Balance brought forward	195,872	195,168	
Net income for the year	6,895	- 14,484	
Unrealized Loss on Investments	-18,624	15,188	
Balance carried forward	<u>184,143</u>	<u>195,872</u>	
<u>Endowment</u>			
Balance brought : forward: Property	730,000	730,000	
Land	54,000	54,000	
	<u>784,000</u>	<u>784,000</u>	
Total Funds at 31 December 2022	<u>£ 968,143</u>		<u>£ 979,872</u>

All income and expenditure derives from continuing activities

The accompanying accounting policies and notes form an integral part of these financial statements

THE LITTLE HOUGHTON CHARITY
Financial Statements for the year ended 31 December 2022

Notes to the financial statements

1 Fixed Assets : Land and property

The fixed assets comprise:

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- (2) 8.288 acres or thereabout of agricultural land situated off the Bedford Road, Little Houghton, and commonly known as 'Sandy's allotment'.

Basis for Valuations:

- (1) The properties – professional valuation on 31 December 2019 at Freehold with Vacant Possession: £730,000
- (2) The land – by the trustees based on average current sale prices for small parcels in Northamptonshire at £6,500 per acre: £54,000. Values are periodically reviewed and compared with current land prices.

2 Endowment Funds

The Endowment Fund comprises historic bequests and assets, the earliest of which dates from 1653, which are held to provide income in perpetuity for the furtherance of the Trust's objectives.

3 Restricted Funds

	01.01.2021	INCOME	EXPENDITURE	31.12.2022
	£	£	£	£
Endowment	784,000	-		784,000
Income and Investments/Gains	<u>195,872</u>	<u>25,978</u>	<u>37,707</u>	<u>184,143</u>
	£ <u>979,872</u>	£ <u>25,978</u>	£ <u>37,707</u>	£ <u>968,143</u>

4 Capital commitments

There were no capital commitments at 31 December 2022 (2021 NIL)

5 Creditors and contingent liabilities

There were no creditors or contingent liabilities at 31 December 2021 (2020 NIL)