

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025
FOR
EH SMITH CHARITABLE TRUST**

Prime
Chartered Accountants
161 Newhall Street
Birmingham
B3 1SW

EH SMITH CHARITABLE TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

EH SMITH CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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

The trust was established to make donations to charitable organisations and to relieve persons in poor or straitened circumstances or otherwise in need. The trust fulfils its objectives through grant making. When planning grant making activities for the year, the Trustees have considered the Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The trust has been able to continue to make its grants in accordance with the objectives set. During the year the trust fulfilled its public benefit aims by making grants totalling £567,631 to institutions and individuals. The major institutional recipients are detailed in note 5 to the accounts.

FINANCIAL REVIEW

Reserves policy

The trustees monitor reserves to ensure that sufficient resources will be available to meet planned charitable expenditure.

The net outgoing resources from the unrestricted fund for the year amounted to £360,204 (2024: £181,788), and the fund balance carried forward at 5 April 2025 is £1,805,542 (2024: £2,165,746).

FUTURE PLANS

The charity aims to continue to provide support for the local communities. They aim to ring fence donations next year for food vouchers in order to help in the cost of living crisis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trust is an unincorporated trust, constituted under a trust deed 31 July 1989, amended by a supplemental deed dated 2007, and is Registered Charity number 328313. The trustees who served during the year are shown below. The trustees are appointed by the Board of Trustees. The trustees meet from time to time to agree the trusts overall strategy and areas of activity such as investment, grant making, reserves and risk management.

The day to day administration of grants etc is carried out by the Trustees. The induction of a new trustee would be overseen by the Trustees. This would involve ensuring that they are aware of a trustee's responsibilities, the governing document, administrative procedures and the philosophy behind the charity. A new trustee would receive copies of the previous year's annual report and accounts and the charity commission leaflets which would assist them in carrying out their duties.

The trustees have identified the major risks which the trust faces and procedures have been established to manage those risks.

EH SMITH CHARITABLE TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
328313

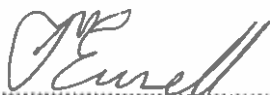
Principal address
Westhaven House
Arleston Way
Solihull
B90 4LH

Trustees
D P Ensell
M J H Hodgskin-Brown
A J Parker
C L Cave
M D Leinster

Independent Examiner
Vivian Shadbolt BSc FCA
Prime
Chartered Accountants
161 Newhall Street
Birmingham
B3 1SW

Bankers
Barclays Bank PLC.,
201 Stratford Road,
Shirley,
Solihull,
West Midlands
B90 3AT

Approved by order of the board of trustees on 13 November 2025 and signed on its behalf by:



.....
D P Ensell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EH SMITH CHARITABLE TRUST**

Independent examiner's report to the trustees of EH Smith Charitable Trust

I report to the charity trustees on my examination of the accounts of EH Smith Charitable Trust (the Trust) for the year ended 5 April 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.



Vivian Shadbolt BSc FCA

Prime
Chartered Accountants
161 Newhall Street
Birmingham
B3 1SW

Date:17 November 2025.....

EH SMITH CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		184,976	1,678	186,654	650,000
Investment income	3	38,856	-	38,856	41,153
Total		223,832	1,678	225,510	691,153
EXPENDITURE ON					
Raising funds	4	5,235	-	5,235	7,641
Charitable activities					
Grants Payable		565,953	1,678	567,631	860,524
Management & Administration		12,848	-	12,848	4,776
Total		584,036	1,678	585,714	872,941
NET INCOME/(EXPENDITURE)		(360,204)	-	(360,204)	(181,788)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,165,746	-	2,165,746	2,347,534
TOTAL FUNDS CARRIED FORWARD		1,805,542	-	1,805,542	2,165,746

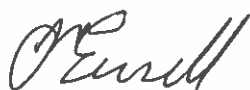
The notes form part of these financial statements

EH SMITH CHARITABLE TRUST

BALANCE SHEET 5 APRIL 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Investment property	10	675,000	-	675,000	675,000
CURRENT ASSETS					
Prepayments and accrued income		184,476	-	184,476	-
Cash at bank		947,986	-	947,986	1,491,706
		1,132,462	-	1,132,462	1,491,706
CREDITORS					
Amounts falling due within one year	11	(1,920)	-	(1,920)	(960)
NET CURRENT ASSETS		1,130,542	-	1,130,542	1,490,746
TOTAL ASSETS LESS CURRENT LIABILITIES		1,805,542	-	1,805,542	2,165,746
NET ASSETS		1,805,542	-	1,805,542	2,165,746
FUNDS	12				
Unrestricted funds				1,805,542	2,165,746
TOTAL FUNDS				1,805,542	2,165,746

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2025 and were signed on its behalf by:



D P Ensell - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

1. STATUTORY INFORMATION

E H Smith Charitable Trust is an unincorporated charity, registered in England and Wales and is Registered Charity number 328313. The principal address is Westhaven House, Arleston Way, Solihull, B90 4LH

The presentation currency of the financial statements is the Pound Sterling (£).

The figures in these accounts are rounded to the nearest whole Pound.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

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.

Governance costs

Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examiners report and other sundry expenditure.

Fixed asset investments

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

Irrecoverable VAT is charged to the category of expenditure for which it is incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents receivable	15,777	15,499
Deposit account interest	23,079	25,654
	<u>38,856</u>	<u>41,153</u>

4. RAISING FUNDS**Investment management costs**

	2025	2024
	£	£
Property repairs	<u>5,235</u>	<u>7,641</u>

5. GRANTS PAYABLE

	2025	2024
	£	£
Grants Payable	<u>567,631</u>	<u>860,524</u>

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
B30 Foodbank	15,000	15,000
Chelmsfood Foodbank	15,000	15,000
Chiltern Foodbank	15,000	15,000
Crisis Homelessness Charity	10,000	10,000
Community Essentials CIC	15,000	15,000
Edge Academy	-	16,000
Erdington Foodbank	15,000	15,000
Feed the hungry UK - Coventry foodbank project	15,000	15,000
Hackney Foodbank	15,000	15,000
Longmeadow allotments	-	16,093
Narhex Sparkhill	15,000	15,000
PCC for West Midlands - Teamworx / Allstars	-	10,000
Quinton and Oldbury Foodbank	15,000	15,000
Rugeley Community Church Ltd	15,000	15,000
Shirley Foodbank	15,000	15,000
St Barnabas Church Kingshurst FoodBank	15,000	15,000
Other	178,572	185,964
	<u>368,572</u>	<u>418,057</u>

The total grants paid to individuals during the year was as follows:

	2025	2024
	£	£
Food vouchers	<u>197,381</u>	<u>442,467</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Management & Administration	<u>10,088</u>	<u>2,760</u>	<u>12,848</u>

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

Management

	2025 Management & Administration £	2024 Total activities £
Computer software	3,240	2,100
Postage and stationery	6,801	1,556
Sundries	10	145
Bank charges	37	15
	<u>10,088</u>	<u>3,816</u>

Governance costs

	2025 Management & Administration £	2024 Total activities £
Independent examination	1,920	960
Independent examination - under accrual	840	-
	<u>2,760</u>	<u>960</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**8. TAXATION**

The fund is a registered charity, number 328313, and is exempt from Income Tax and Capital Gains Tax.

9. CONNECTED CHARITY

The charity shares administrative facilities with The Howard Charitable Trust, which has a number of related objects and activities.

10. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 6 April 2024 and 5 April 2025	<u>675,000</u>
NET BOOK VALUE	
At 5 April 2025	<u>675,000</u>
At 5 April 2024	<u>675,000</u>

The investment properties were valued by the Trustees on an open market basis.

Fair value at 5 April 2025 is represented by:

	£
Valuation in 2023	135,000
Cost	<u>540,000</u>
	<u>675,000</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	<u>1,920</u>	<u>960</u>

12. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	2,165,746	(360,204)	1,805,542
TOTAL FUNDS	<u>2,165,746</u>	<u>(360,204)</u>	<u>1,805,542</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,832	(584,036)	(360,204)
Restricted funds			
Woodland Trust	1,678	(1,678)	-
TOTAL FUNDS	<u>225,510</u>	<u>(585,714)</u>	<u>(360,204)</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	2,347,534	(181,788)	2,165,746
TOTAL FUNDS	<u>2,347,534</u>	<u>(181,788)</u>	<u>2,165,746</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	691,153	(872,941)	(181,788)
TOTAL FUNDS	<u>691,153</u>	<u>(872,941)</u>	<u>(181,788)</u>

Purpose of restricted funds**Woodland Trust**

Monies received from community to visit and purchase items from 'The Walled Garden' which was subsequently all sent to The Woodland Trust.

13. RELATED PARTY DISCLOSURES

Donations receivable includes £184,476 (2024: £650,000) from E H Smith (Builders Merchants) Limited, a company with whom the trustees are associated. At the year end £184,476 was due from E H Smith (Builders Merchants) Limited (2024: £Nil).

Grants payable includes the cost of building products supplied to various charities. These have been acquired from E H Smith (Builders Merchants) Limited, a company with whom the trustees are associated. The total amount for the year was £46,942 (2024: £59,301).

EH SMITH CHARITABLE TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	186,654	650,000
Investment income		
Rents receivable	15,777	15,499
Deposit account interest	23,079	25,654
	<u>38,856</u>	<u>41,153</u>
Total incoming resources	225,510	691,153
EXPENDITURE		
Investment management costs		
Property repairs	5,235	7,641
Charitable activities		
Grants to institutions	370,250	418,057
Grants to individuals	197,381	442,467
	<u>567,631</u>	<u>860,524</u>
Support costs		
Management		
Computer software	3,240	2,100
Postage and stationery	6,801	1,556
Sundries	10	145
Bank charges	37	15
	<u>10,088</u>	<u>3,816</u>
Governance costs		
Independent examination	1,920	960
Independent examination - under accrual	840	-
	<u>2,760</u>	<u>960</u>
Total resources expended	585,714	872,941
Net expenditure	(360,204)	(181,788)

This page does not form part of the statutory financial statements