Charity Registration No. 1167547

OXFORD ROAD EDUCATION CHARITY (OREC)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2025

OXFORD ROAD EDUCATION CHARITY (OREC)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev. D Bull C L Brown J C Bradley-Sessions J Shepherd
Charity Number	1167547
Principal Address	The Parish Office The Causeway Marlow SL7 2AA
Independent Examiner	Adam Howarth ACMA
Bankers	Lloyds Bank plc
Website	None

OXFORD ROAD EDUCATION CHARITY (OREC)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and unaudited financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2019), the Charities Act 2011 and in accordance with the trust deed.

Objectives and activities

The objects, purpose and activities of the charity is an educational trust aimed at advancing the education of children attending Holy Trinity School, Marlow.

Public Benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

Donation making policy

The Trustees decide on the donations to be made within the scope of the Trust's objectives and to further the charity's purpose for the public benefit.

Achievements and performance

Support donations totalling £32,416 were distributed to Holy Trinity School during the year (2024: donations totalling £13,970) fulfilling the main objective of the charity.

Financial review

The charity owns and manages land at Oxford Road, Marlow and raises income collected from renting this land for the benefit of the children attending Holy Trinity School.

The results are set out in the Statement of Financial Activities on page 7. The Charity made donations of £32,416 (2024: £13,970) and received income of £33,189 (2024: £31,558). The general reserve carried forward is £90,741 (2024: £90,668) and the trustees are currently considering in 2026 further donations to the school.

Reserves policy

The Trustees' policy is to utilise the General Fund for charitable purposes within a year of income receipts.

Risk management

The affairs of the Trust are on a small scale and are handled directly by the Trustees.

Plans for future periods

The aim of the Trustees for the next year is to continue making donations to Holy Trinity School, including encouraging larger projects, and support for disadvantaged children.

Structure, governance and management

Oxford Road Education Charity is constituted under a registration dated 30/09/1979.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees who served during the year were:

Rev. D Bull (resigned 29 September 2025)
C L Brown (resigned 29 September 2025)
J C Bradley-Sessions
J Shepherd

The Trustees' Report was approved by the Board of Trustees.

John Shepherd

John Shepherd
Trustee

Dated: 28 September 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OXFORD ROAD EDUCATION CHARITY (OREC)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON OXFORD ROAD EDUCATION CHARITY

I report to the Trustees on my examination of the financial statements of Oxford Road Education Charity ('the charity') for the year ended 31 December 2025 which are set out on pages 7 to 10.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (be 2011 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently. I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act: or
2. the financial statements do not accord with those records: or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 draw in this report in order to enable a proper understanding of the financial statements to be reached.

Adam Howarth

Adam Howarth ACMA

Dated: 16 September 2026

OXFORD ROAD EDUCATION CHARITY (OREC)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted general fund 2025 £	Unrestricted general fund 2024 £
Income from:			
Property rent		32,925	31,250
Interest		264	308
Total income		33,189	31,558
Expenditure on:			
Charitable activities	3	32,416	13,970
Other expenditure	3	700	6,998
Total expenditure		33,116	20,968
Net income and movement in funds		74	10,590
Total funds brought forward		90,668	80,078
Total funds carried forward	5	90,741	90,668

OXFORD ROAD EDUCATION CHARITY (OREC)

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at bank and in hand		90,741	90,668
Creditors: amounts falling due within one year		-	-
Accrued income		-	-
Net current assets and **Total assets less current liabilities**		90,741	90,668
Funds			
Unrestricted general funds	5	90,741	90,668

The financial statements from pages 7 to 10 were approved by the Trustees on 28/09/2026 and signed on their behalf by:

John Shepherd

John Shepherd
Trustee

1 Accounting policies

Charity information

Oxford Road Education Charity is a charity registered in England and Wales by the Charity Commission (charity number 1167547). Details of the principal address are given on the legal and administrative information page of financial statements. The charity's operations and principal activities are described in the Trustees' Report.

Accounting convention

The financial statements have been prepared in accordance with applicable standards under the historical convention with assets and liabilities initially recognised at historical cost. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) rather than the Accounting and Reporting by Charities. Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The Trustees are not aware of any material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In the view of the Trustees. The charity has sufficient reserves to continue in operation for at least twelve months after the approval of the financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised once the charity has entitlement to it, it is probable that it will be received and the amount receivable can be measured reliably.

Donations

Donations are accounted for on a receipts basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs. are allocated or apportioned to the applicable expenditure heading.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3 Charitable activities

	2025 £	2024 £
Activities to advance the education of children at Holy Trinity	32,416	13,970
Other costs: Architecture (property) services	700	6,998
Total expenditure on charitable activities	33,116	20,968

4 Trustees

The Trustees, who are considered to be the key management personnel, received no remuneration or expenses for their services (2023: nil). There were no employees during the year or the prior year.

5 Movement in funds

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds	90,668	33,189	(32,116)	90,741

Comparative movement in funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds	80,078	31,558	(20,968)	90,668

All funds are represented by Cash at Bank.

6 Land

The charity has freehold title to land at Oxford Road, Marlow which was donated to the charity in the 19th century. The land has not been revalued due to the costs involved being disproportionate to the small scale of the charity’s activities.