REGISTERED CHARITY NUMBER: 1195746

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2026

FOR

THE R & A RIVERDELL TRUST

LMDB Accountants
Chartered Certified Accountants
Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE

THE R & A RIVERDELL TRUST

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FOR THE YEAR ENDED 5 APRIL 2026

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THE R & A RIVERDELL TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2026

The trustees present their report with the financial statements of the charity for the year ended 5 April 2026. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

- The education of the general public including the promotion of the study and appreciation of agriculture, land management, ecology and conservation, and
- Advancement of the welfare and conservation of animals in crisis or distress and preventing cruelty and suffering to domestic or wild animals.

Significant activities

During the period the charity's main activity has again been the identification of worthwhile good causes and the making of grants to said causes.

We continue to seek opportunities to help fund projects nearer to our local area, by contacting local parish councils, to determine what funding we could offer.

The charity provided support to the value of £23,231 during the year.

Public benefit

The trustees have researched ways of maximising income so as to benefit good causes and have considered charities that may wish to be supported in future periods, with due regard for the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We have acted on our aim to find projects nearer to our local area, and have made substantial donations to some, as well as donations to other requests.

We continue to receive numerous applications for funding, and have been able to help a diverse range of charities, despite preferring our charity to support more rural or agricultural projects.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2026

FINANCIAL REVIEW

Financial position

The charity's financial reserves have benefited significantly from the increased market value of the invested funds, and has recognised an increase of over £200,000 in the period. The operating costs for the period were largely covered by income received in the period.

At the balance sheet date the charity held just under £100,000 of reserves as cash at bank or liquid investments to provide liquidity for future grants and donations. The remainder of funds are held in an investment portfolio, which will provide an income return to support the charity and also ensure appropriate liquidity to meet grant making objectives

Overall, the charity remains in a position to help a larger amount of the funding requests we receive.

Reserves policy

The trustees have examined the charity's need for reserves in the light of the main risk to the organisation, namely a fall in investment income. They are developing a policy whereby unrestricted funds should be able to generate an income to support grant making objectives,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

New trustees are appointed by a meeting of the charity trustees and are appointed for an unspecified term.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1195746

Principal address
Riverdell Farm
Dudwell Bridge
Burwash
Etchingham
East Sussex
TN19 7DX

Trustees
R H Seymour
P A Seymour

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
LMDB Accountants
Chartered Certified Accountants
Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE

Approved by order of the board of trustees on 10 October 2026 and signed on its behalf by:

R H Seymour - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE R & A RIVERDELL TRUST

Independent examiner's report to the trustees of The R & A Riverdell Trust

I report to the charity trustees on my examination of the accounts of The R & A Riverdell Trust (the Trust) for the year ended 5 April 2026.

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.

Stuart Murray FCCA

LMDB Accountants
Chartered Certified Accountants
Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE

12 October 2026

THE R & A RIVERDELL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	2	37,280	35,260
EXPENDITURE ON			
Raising funds	3	17,237	16,334
Charitable activities	4		
Grant making		24,479	4,823
Total		41,716	21,157
Net gains/(losses) on investments		204,859	(20,995)
NET INCOME/(EXPENDITURE)		200,423	(6,892)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,431,063	1,437,955
TOTAL FUNDS CARRIED FORWARD		1,631,486	1,431,063

The notes form part of these financial statements

THE R & A RIVERDELL TRUST

BALANCE SHEET
5 APRIL 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
FIXED ASSETS			
Investments	9	1,624,576	1,429,674
CURRENT ASSETS			
Cash at bank		8,158	2,577
CREDITORS			
Amounts falling due within one year	10	(1,248)	(1,188)
NET CURRENT ASSETS		6,910	1,389
TOTAL ASSETS LESS CURRENT LIABILITIES		1,631,486	1,431,063
NET ASSETS		1,631,486	1,431,063
FUNDS	11		
Unrestricted funds		1,631,486	1,431,063
TOTAL FUNDS		1,631,486	1,431,063

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2026 and were signed on its behalf by:

R H Seymour - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2026

1. 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of the accounts on a going concern basis

The trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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.

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

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and are initially measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the company will not be able to collect all amounts due. Cash and cash equivalents are classified as basic financial instruments and comprise cash at bank and short-term bank deposits with an original maturity of three months or less which are an integral part of the charity's cash management.

Financial liabilities issued by the company are classified in accordance with the substance of the contractual arrangements entered into and meet the definitions of a financial liability.

Financial assets are de-recognised when:
- the contractual rights to the cash flows from the financial asset expire or are settled; or
- the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the charity despite having retained some but not all significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are de-recognised only when the obligation specified in the contract is discharged, cancelled or expires.

2. INVESTMENT INCOME

	2026	2025
	£	£
Investment income	34,691	31,134
Interest received on cash deposits	2,589	4,126
	37,280	35,260

continued...

3. RAISING FUNDS

Investment management costs

	2026	2025
	£	£
Portfolio management	17,237	16,334

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities	Support costs	Totals
	£	£	£
Grant making	23,231	1,248	24,479

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2026 nor for the year ended 5 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2026 nor for the year ended 5 April 2025.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Investment income	35,260
EXPENDITURE ON	
Raising funds	16,334
Charitable activities	
Grant making	4,823
Total	21,157
Net gains/(losses) on investments	(20,995)

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(6,892)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,437,955
TOTAL FUNDS CARRIED FORWARD	1,431,063

7. STAFF COSTS

There were no staff costs during the period.

8. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration totalled £1,188 (2024 - £672) for the year.

9. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 6 April 2025	1,330,272	99,402	1,429,674
Additions	-	37,280	37,280
Disposals	-	(47,237)	(47,237)
Revaluations	204,859	-	204,859
At 5 April 2026	1,535,131	89,445	1,624,576
NET BOOK VALUE			
At 5 April 2026	1,535,131	89,445	1,624,576
At 5 April 2025	1,330,272	99,402	1,429,674

There were no investment assets outside the UK.

continued...

9. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 5 April 2026 is represented by:

	Listed investments £	Cash and settlements pending £	Totals £
Valuation in 2026	1,535,131	-	1,535,131
Cost	-	89,445	89,445
	1,535,131	89,445	1,624,576

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other creditors	1,248	1,188

11. MOVEMENT IN FUNDS

	At 6.4.25 £	Net movement in funds £	At 5.4.26 £
Unrestricted funds			
General fund	1,431,063	200,423	1,631,486
TOTAL FUNDS	1,431,063	200,423	1,631,486

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	37,280	(41,716)	204,859	200,423
TOTAL FUNDS	37,280	(41,716)	204,859	200,423

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.24	Net movement in funds	At 5.4.25
	£	£	£
Unrestricted fund	1,437,955	(6,892)	1,431,063
TOTAL FUNDS	1,437,955	(6,892)	1,431,063

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted fund	35,260	(21,157)	(20,995)	(6,892)
TOTAL FUNDS	35,260	(21,157)	(20,995)	(6,892)

12. RELATED PARTY DISCLOSURES

During the period there were no related party transactions.

13. APPROVAL OF FINANCIAL STATEMENTS

The trustees have no power to amend the financial statements once they been authorised for issue.