Charity registration number 1203057 (England and Wales)

SOCIETY OF FRIENDS - CHARNEY MANOR (CIO)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SOCIETY OF FRIENDS - CHARNEY MANOR (CIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K Y Harris	
	Miss D M R Arrowsmith	
	Mr A O Oyebadejo	(Appointed 11 July 2025)
	Mr A P Clodd	(Appointed 9 June 2026)
	Mr D R Price	(Appointed 14 April 2026)
	Ms J A Evans	(Appointed 10 February 2026)
Charity registration	England and Wales	1203057
Independent examiner	Gravita Audit Oxford LLP First Floor, Park Central 40-41 Park End Street Oxford OX1 1JD	
Bankers	Barclays Bank UK PLC	

SOCIETY OF FRIENDS - CHARNEY MANOR (CIO)

CONTENTS

	Page
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Statement of cash flows	7
Notes to the financial statements	8 - 17

SOCIETY OF FRIENDS - CHARNEY MANOR (CIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee registered in England and Wales.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms K Y Harris	
Miss D M R Arrowsmith	
Mr A O Oyebadejo	(Appointed 11 July 2025)
Mr A P Clodd	(Appointed 9 June 2026)
Mr J J Hamwee	(Appointed 9 June 2026 and resigned 13 October 2026)
Mr D R Price	(Appointed 14 April 2026)
Ms J A Evans	(Appointed 10 February 2026)
P Wilkinson	(Resigned 11 February 2025)
Janet Harland	(Resigned 4 November 2025)
S Hall	(Resigned 9 June 2026)
S Gillett	(Resigned 16 December 2025)

Recruitment and appointment of trustees

Trustees are recruited and appointed in accordance with the Charity’s governing document. The existing trustees identify individuals with the appropriate skills, experience and commitment to support the Charity’s aims and ensure its effective governance. Prospective trustees are invited to discuss the role and their suitability before being appointed by the existing trustees.

The Board seeks to maintain a suitable balance of skills and experience and ensure that the Charity continues to fulfil its charitable purposes and public benefit responsibilities. At least one trustee must be a member of the Religious Society of Friends (Quakers), in accordance with the Charity’s requirements.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 8 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure

Charney Manor is governed by a Board of Trustees, who are responsible for the overall strategic direction, governance and financial oversight of the Charity. The Trustees also have overall responsibility for ensuring that appropriate health and safety arrangements are in place and that the Charity fulfils its legal and charitable obligations.

The day-to-day management and operation of Charney Manor are the responsibility of the General Manager, who oversees the staff team and the delivery of the Manor’s residential, conference, retreat and hospitality services. The General Manager is also responsible for implementing policies and procedures and overseeing health and safety in the day-to-day running of the Manor.

The General Manager is supported by the Assistant Manager, Finance and Office Administrator, and Catering Management. The Finance and Office Administrator is responsible for financial administration and office duties. The wider team includes catering, housekeeping and other operational staff, together with volunteers who support the work of the Manor.

The Trustees and management team work together to ensure the safe and effective running of Charney Manor and its continued service to a wide range of groups and individuals.

The trustees' report was approved by the Board of Trustees.

Deborah Arrowsmith
Deborah Arrowsmith (Oct 28, 2026 11:41:17 GMT)

Miss D M R Arrowsmith
Trustee

Date: 28/10/26

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 (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 incoming resources and application of resources 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 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.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOCIETY OF FRIENDS - CHARNEY MANOR (CIO)

I report to the trustees on my examination of the financial statements of Society of Friends - Charney Manor (CIO) (the charity) for the year ended 31 December 2025.

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.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
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 drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Gary Pready FCA
Gravita Audit Oxford LLP
First Floor, Park Central
40-41 Park End Street
Oxford
OX1 1JD
Date: .....

SOCIETY OF FRIENDS - CHARNEY MANOR (CIO)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	**3**	249,964	50	250,014	-
Charitable activities	**4**	569,298	-	569,298	-
Investments	**5**	3,639	-	3,639	-
Total income		822,901	50	822,951	-
Expenditure on:					
Charitable activities	**6**	613,148	-	613,148	-
Total expenditure		613,148	-	613,148	-
Net gains/(losses) on investments	**11**	12,151	-	12,151	-
Net income and movement in funds		221,904	50	221,954	-
Reconciliation of funds:					
Fund balances at 1 January 2025		-	-	-	-
Fund balances at 31 December 2025		221,904	50	221,954	-

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SOCIETY OF FRIENDS - CHARNEY MANOR (CIO)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**13**		4,931		-
Investments	**14**		96,554		-
			101,485		-
Current assets					
Stocks	**15**	2,800		-	
Debtors	**16**	16,406		-	
Cash at bank and in hand		203,179		-	
		222,385		-	
Creditors: amounts falling due within one year	**17**	(99,632)		-	
Net current assets			122,753		-
Total assets less current liabilities			224,238		-
Creditors: amounts falling due after more than one year	**18**		(2,284)		-
Net assets			221,954		-
The funds of the charity					
Restricted income funds	**20**		50		-
Unrestricted funds	**21**		221,904		-
			221,954		-

The financial statements were approved by the trustees on 28/10/26

Deborah Arrowsmith

Deborah Arrowsmith (Oct 28, 2026 11:41:17 GMT)

Miss D M R Arrowsmith

Trustee

SOCIETY OF FRIENDS - CHARNEY MANOR (CIO)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**24**		111,711		-
Investing activities					
Purchase of tangible fixed assets		(1,171)		-	
Proceeds from disposal of investments		89,000		-	
Investment income received		3,639		-	
Net cash generated from investing activities			91,468		-
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			203,179		-
Cash and cash equivalents at beginning of year			-		-
Cash and cash equivalents at end of year			203,179		-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Society of Friends - Charney Manor (CIO) is a Charitable Incorporated Organisation registered in England and Wales. Its registered office is Charney Manor, Charney Bassett, Wantage, OX12 0EJ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	27,182	50	27,232	-	-	-
Donation from related entity	222,782	-	222,782	-	-	-
	249,964	50	250,014	-	-	-

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Residential conferences and retreats	235,942	-
The Gilletts Cottage	31,512	-
The Barn	143,184	-
Bed and breakfast	98,405	-
Quaker meetings and other income	60,255	-
	569,298	-

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	3,639	-

6 Expenditure on charitable activities

	Total 2025 £
Direct costs	
Staff costs	355,009
Depreciation and impairment	4,630
Food	47,310
Housekeeping and laundry	11,421
Rates	9,316
Insurance	15,581
Light and heat	40,171
Repairs and replacements	52,399
Garden upkeep	14,241
Printing, postage, stationary, telephone & computer	10,932
Travel and transport	808
Miscellaneous	23,465
Writen off intercompany balance	10,464
Items for sale	907
Advertising	6,455
Staff training	975
Professional fees	3,415
	607,499
Share of support and governance costs (see note 7)	
Governance	5,649
	613,148
Analysis by fund	
Unrestricted funds	613,148

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	5,649	-

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,900	-
Depreciation of owned tangible fixed assets	4,630	-

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	15	-

Employment costs	2025 £	2024 £
Wages and salaries	318,400	-
Social security costs	22,189	-
Other pension costs	14,420	-
	355,009	-

There were no employees whose annual remuneration was more than £60,000.

11 Gains and losses on investments

	Unrestricted funds 2025	Unrestricted funds 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	12,151	-

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Computers £
Cost	
At 1 January 2025	68,515
Additions	1,171
At 31 December 2025	69,686
Depreciation and impairment	
At 1 January 2025	60,125
Depreciation charged in the year	4,630
At 31 December 2025	64,755
Carrying amount	
At 31 December 2025	4,931

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025	-
Valuation changes	12,151
Transfer from related entity	173,403
Disposals	(89,000)
At 31 December 2025	96,554
Carrying amount	
At 31 December 2025	96,554
At 31 December 2024	-

15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	2,800	-

16 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	6,926	-
Prepayments and accrued income	9,480	-
	16,406	-

17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	**£**
Other taxation and social security		23,118	-
Deposits in advance		56,150	-
Trade creditors		14,800	-
Other creditors		2,664	-
Accruals and deferred income		2,900	-
		99,632	-

18 Creditors: amounts falling due after more than one year

	2025	2024
	£	**£**
Other creditors	2,284	-

19 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	14,420	-

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	At 31 December 2025
	£	**£**	**£**
Restricted donations	-	50	50

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
General funds	-	822,901	(613,148)	12,151	221,904

22 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	4,931	-	4,931
Investments	96,554	-	96,554
Current assets/(liabilities)	122,703	50	122,753
Long term liabilities	(2,284)	-	(2,284)
	221,904	50	221,954

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
	-	-	-

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

On 1 January 2025 Society of Friends - Charney Manor (registration number 237267) transferred its activities, assets and liabilities to Society of Friends - Charney Manor CIO. At 31 December 2025 an amount of £10,464 is owed from this related party (2024: nil).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

24	Cash generated from operations	2025 £	2024 £
	Surplus for the year	221,954	-
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,639)	-
	Donation of non-cash items from related party	(181,793)	-
	Fair value gains and losses on investments	(12,151)	-
	Depreciation and impairment of tangible fixed assets	4,630	-
	Movements in working capital:		
	(Increase) in stocks	(2,800)	-
	(Increase) in debtors	(16,406)	-
	Increase in creditors	45,766	-
	Increase in deferred income	56,150	-
	Cash generated from operations	111,711	-

25 Analysis of changes in net funds/(debt)

The charity had no material debt during the year.

Charney Manor CIO Accounts

Final Audit Report 2026-10-28

Created:	2026-10-28
By:	Gillian Peaston (sales@charneymanor.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAo3fNNdUkLOfHJxUHpqsnOh3MhH9K1D8F

"Charney Manor CIO Accounts" History

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Signer deb@growing-concern.co.uk entered name at signing as Deborah Arrowsmith
2026-10-28 - 11:41:15 AM GMT

Document e-signed by Deborah Arrowsmith (deb@growing-concern.co.uk)
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