Charity registration number 1209156 (England and Wales)

THE WALDEN FAMILY FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

THE WALDEN FAMILY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs M L Walden	(Appointed 17 July 2024)
	Mrs C E Rushbrook	(Appointed 17 July 2024)
	Mr P Newman	(Appointed 17 July 2024)
Charity registration	England and Wales	1209156
Independent examiner	Keir Singleton FCA S&W Audit Chartered Accountants Old Library Chambers, 21 Chipper Lane Salisbury Wiltshire SP1 1BG	

THE WALDEN FAMILY FOUNDATION

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THE WALDEN FAMILY FOUNDATION

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the period 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

The objects of the CIO are to advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

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

There was very little activity during the year as this was the first year of the operations of The Walden Family Foundation.

Financial review

There were incoming resources of £100,000 for the period ending 31 December 2025 and unrestricted funds carried forward of £32,498. The reporting period is longer than 12 months because it is the first year of operating.

The charity will not commit to spending more on charitable causes than the incoming funds from donors. The trustees monitor this regularly and only pay out funds after taking into account the annual running costs and the liquidity position of the charity.

The running costs of The Walden Family Foundation were high during this period, as it is its first year of operating as a charity. The trustees receive no remuneration.

Most incoming donations have no specific charitable aim and are reported as unrestricted funds.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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 period.

Related party transactions

During the period the Charity received £100,000 from one of the trustees, Marian Walden.

THE WALDEN FAMILY FOUNDATION

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2025

Structure, governance and management

The Trustees who served during the period and up to the date of signature of the financial statements were:

Mrs M L Walden	(Appointed 17 July 2024)
Mrs C E Rushbrook	(Appointed 17 July 2024)
Mr P Newman	(Appointed 17 July 2024)

Recruitment and appointment of trustees

Apart from the first charity trustees, every appointed trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

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

The Trustees report was approved by the Board of Trustees.

Claire Rushbrook (Oct 30, 2026 11:12:37 GMT)

.....

Mrs C E Rushbrook

Trustee

Date: 30/10/2026

Paul Newman (Oct 30, 2026 11:16:23 GMT)

.....

Mr P Newman

Trustee

THE WALDEN FAMILY FOUNDATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE PERIOD 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 period 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 period.

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.

THE WALDEN FAMILY FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE WALDEN FAMILY FOUNDATION

I report to the Trustees on my examination of the financial statements of The Walden Family Foundation (the Charity) for the period ended 31 December 2025 which comprise the statement of financial activities, the statement of financial position and the notes to the financial statements, including a summary of significant accounting policies..

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

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.

Keir Singleton

Keir Singleton (Oct 30, 2026 11:17:48 GMT)

Keir Singleton FCA
S&W Audit
Chartered Accountants
Old Library Chambers, 21 Chipper Lane
Salisbury
Wiltshire
SP1 1BG

Date: 30/10/2026

THE WALDEN FAMILY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE PERIOD ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Charitable activities	**3**	100,000
Total income		100,000
Expenditure on:		
Charitable activities	**4**	67,502
Total expenditure		67,502
Net income and movement in funds		32,498
Reconciliation of funds:		
Fund balances at 17 July 2024		-
Fund balances at 31 December 2025		32,498

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

THE WALDEN FAMILY FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	£
Current assets			
Cash at bank and in hand		35,618	
Creditors: amounts falling due within one year	7	(3,120)	
Net current assets			32,498
The funds of the Charity			
Unrestricted funds	8		32,498
			32,498

The financial statements were approved by the Trustees on 30/10/2026

Claire Rushbrook (Oct 30, 2026 11:12:37 GMT)

Paul Newman (Oct 30, 2026 11:16:23 GMT)

Mrs C E Rushbrook
Trustee

Mr P Newman
Trustee

THE WALDEN FAMILY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Walden Family Foundation is a charitable incorporated organisation England and Wales. The charity registration number is 1209156 and its contact office is Providence House, 141-145 Princes Street, Ipswich, Suffolk, IP1 1QJ.

1.1 Reporting period

The reporting period is longer than one year as this is the first accounting period for the charity.

1.2 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 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. The principal accounting policies adopted are set out below.

1.3 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.

1.4 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.

1.5 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.

1 Accounting policies **(Continued)**

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.

1.6 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.

1.7 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.

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.

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 charitable activities

	Unrestricted funds 2025 £
Donations receivable	
Donations receivable	100,000

4 Expenditure on charitable activities

	Unrestricted funds 2025 £
Direct costs	
Legal and professional	64,380
Bank charges (governance cost)	2
Accountancy (governance cost)	1,320
Legal and professional (governance cost)	1,800
	67,502
Analysis by fund	
Unrestricted funds	67,502

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the period.

6 Taxation

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

7 Creditors: amounts falling due within one year

	2025
	£
Accruals and deferred income	3,120

8 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 17 July 2024	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	-	100,000	(67,502)	32,498

9 Related party transactions

Transactions with related parties

During the period the Charity received £100,000 from one of the trustees, Marian Walden.

10 Cash generated from operations

	2025
	£
Surplus for the period	32,498
Movements in working capital:	
Increase in creditors	3,120
Cash generated from operations	35,618

11 Analysis of changes in net funds/(debt)

The Charity had no material debt during the year.