HAWLEY ALMSHOUSE AND RELIEF IN NEED CHARITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

REGISTERED CHARITY NUMBER: 204684

HAWLEY ALMSHOUSE AND RELIEF IN NEED CHARITY

INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

Page No.:

1	Trustees, Employees and Professional Advisors
2	Report of the Trustees
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Notes to the Financial Statements

HAWLEY ALMSHOUSE AND RELIEF IN NEED CHARITY

TRUSTEES AND PROFESSIONAL ADVISORS

Trustee Chairman:	Mr. S.J. Twinn
Trustees:	Mr. J.L.Housden Mrs. A.E. Thain Mr. A.L. Rose Mrs. J.S. Reed Ms. R.N. Robertson Ms. F.J. Thain (appointed 9th January 2026)
Charity Number:	204684
Independent Examiner:	Lightwater Accountants Limited Fairlawns Sandersfield Plymtree Devon EX15 2JZ
Investment Managers:	St. James's Place Wealth Management St. James's Place House 1 Tetbury Road Cirencester Gloucestershire GL7 1FP
Charity Address:	Ratcliffe House Hawley Road Blackwater Camberley Surrey GU17 9DD
Principal Banker:	Lloyds Bank Plc. 19 Obelisk Way Camberley Surrey GU15 3SE

HAWLEY ALMSHOUSE AND RELIEF IN NEED CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2026

The Trustees present their report and the financial statements for the year ended 31st March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisation

Hawley Almshouse and Relief in Need Charity was established on the 21st December 1970 in two branches, the Almshouse Branch and the Relief in Need Branch.

Henry Randell's Almshouses was established in Schemes of the Charity Commissioners of 24th October 1922, 8th December 1961, 20th July 1977 and 11th February 1998 and its registered number is 236410.

On 27th April 2006, the Charity Commission issued an Order under Section 96(6) of the Charities Act 1993, uniting the registration and reporting of both the charities.

Recruitment and Training of Trustees.

There are no restrictions on persons eligible to act as Trustees, but the policy is to recruit where appropriate, persons who bring an experience in dealing in the areas of social concern and in areas of governance and property.

Trustees are appointed under the governing scheme for a period of 5 years, which is renewable.

When new Trustees are appointed, they are familiarised with the provisions of the schemes, the financial status of the trusts, the minutes of previous meetings, and are encouraged to attend appropriate training courses.

Risk Management

The Trustees have engaged in a programme of risk evaluation to ensure principally that the buildings in their care are secure environments for the residents.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of **Hawley Almshouse and Relief in Need Charity** are as follows:

Almshouse Branch – The Trustees may provide almshouses for the residence and benefit of Almspeople, who are or have been residents of the old Parish of Hawley, and who are in need. This was extended by a scheme issued by the Charity Commission on 28 November 2006 to residents in the area covered by Hart District Council and Rushmoor Borough Council.

Relief in Need Branch – The Trustees shall apply the income in relieving, either generally or individually, persons resident in the old Parish of Hawley, who are in conditions of need, hardship or distress, subject to the payment of management expenses. This was extended by a scheme issued by the Charity Commission on 28 November 2006 to residents in the area covered by Hart District Council and Rushmoor Borough Council.

The objectives of **Henry Randell's Almshouses** are that its property be used for the accommodation of elderly persons of good character who are in need and are members of the Church of England.

Activities

The Trustees are continuously engaged in evaluating the needs of the residents, and meet quarterly, or more often if required, to review the activities of the trusts, its financial status, its budgets, its relationship with the relevant statutory authorities, and the health and wellbeing of the residents. There is a continuous programme of maintenance.

Achievements and Performance

For the year ended 31 March 2026, the charity reported net income from charitable activities of £4,707. Net realised and unrealised gains on investments were £80,467 for the year ended 31 March 2026. The overall increase in funds was £85,174.

For the year ended 31 March 2025, the charity reported net income of £4,560. Net realised losses on investments for the year ended 31 March 2025 were £1,294, with net unrealised gains on investments being £28,086 as at 31 March 2025. The overall increase in funds was £31,352.

Other activities have been satisfactory, and the Trustees are continuing to ensure the objects of the Trusts are being complied with.

Plans and Expectations

To continue the provision of sufficient funding to maintain the management of the Charity and thereby provide a satisfactory level of care for the residential community.

Public Benefit

Because of the nature of the trusts, the charity is fulfilling its role in the community in catering for the needs of the vulnerable in society within the geographical areas of Hart District and Rushmoor Borough Councils.

The Trustees have been working to ensure the income of the Relief in Need trust is fully utilised to the benefit of the community.

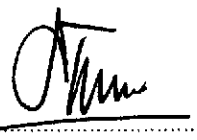
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law.

The law applicable to charities in England & 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 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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.





Mr. S.J. Twinn – Trustee Chairman

Mr. A.L. Rose - Trustee

On behalf of the Trustees

Date 19/10/26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

OF HAWLEY ALMSHOUSE AND RELIEF IN NEED CHARITY

I report on the financial statements of the Trust for the year ended 31st March 2026 which are set out on pages 6 to 10.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

....Sarah Hardy.....

Katharine Sarah Hardy
Lightwater Accountants Limited
Fairlawns
Sandersfield
Plymtree
Devon
EX15 2JZ

Date: 21st October 2026

HAWLEY ALMSHOUSE AND RELIEF IN NEED CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2026

		Almshouse Branch			Relief in Need Branch		Henry Randell's		2026	2025
		Unrestricted	Extraordinary Repair Fund	Permanent Endowment	Unrestricted	Permanent Endowment	Unrestricted	Permanent Endowment		
	Notes	£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM										
Investment Income		-	261	2,080	-	18,956	-	-	21,297	14,451
Donations and legacies		-	-	-	-	-	-	-	-	-
Other trading activities		-	-	-	-	-	-	-	-	-
Income from charitable activities		153,420	-	-	-	-	37,011	-	190,431	191,461
Total		153,420	261	2,080	-	18,956	37,011	-	211,728	205,912
EXPENDITURE ON										
Charitable Activities	2									
-Property upkeep and support		130,104	-	12,951	-	-	23,078	6,822	172,955	174,492
-Grants		-	-	-	-	18417	-	-	18,417	8,560
Other		1,200	172	1,392	-	12,885	-	-	15,649	18,300
Total		131,304	172	14,343	-	31,302	23,078	6,822	207,021	201,352
Net Income		22,116	89	(12,263)	-	(12,346)	13,933	(6,822)	4,707	4,560
Loans/ transfers between Funds		-	-	-	-	-	-	-	-	-
Gains/(losses) on Investments		-	935	7,474	-	72,058	-	-	80,467	26,792
NET MOVEMENT ON FUNDS		22,116	1,024	(4,789)	-	59,712	13,933	(6,822)	85,174	31,352
Total Funds Brought Forward		200,328	20,149	356,706	41,200	899,008	96,483	311,775	1,925,649	1,894,297
Total Funds Carried Forward		222,444	21,173	351,917	41,200	958,720	110,416	304,953	2,010,823	1,925,649

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2025

	Notes	Almshouse Branch			Relief in Need Branch		Henry Randell's		2025	2024
		Unrestricted	Extraordinary Repair Fund	Permanent Endowment	Unrestricted	Permanent Endowment	Unrestricted	Permanent Endowment		
		£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM										
Investment Income		-	173	1,382	-	12,896	-	-	14,451	11,691
Donations and legacies		-	-	-	-	-	-	-	-	-
Other trading activities		-	-	-	-	-	-	-	-	-
Income from charitable activities		151,296	-	-	-	-	40,165	-	191,461	191,519
Total		151,296	173	1,382	-	12,896	40,165	-	205,912	203,210
EXPENDITURE ON										
Charitable Activities	2									
-Property upkeep and support		117,900	-	12,773	-	-	36,997	6,822	174,492	193,050
-Grants		-	-	-	-	8,560	-	-	8,560	6,512
Other		1,200	200	1,600	-	15,300	-	-	18,300	16,600
Total		119,100	200	14,373	-	23,860	36,997	6,822	201,352	216,162
Net Income		32,196	(27)	(12,991)	-	(10,964)	3,168	(6,822)	4,560	(12,952)
Loans/ transfers between Funds		-	-	-	-	-	-	-	-	-
Gains/(losses) on Investments		-	315	2,518	-	23,959	-	-	26,792	107,025
NET MOVEMENT ON FUNDS		32,196	288	(10,473)	-	12,995	3,168	(6,822)	31,352	94,073
Total Funds Brought Forward		168,132	19,861	367,179	41,200	886,013	93,315	318,597	1,894,297	1,800,224
Total Funds Carried Forward		200,328	20,149	356,706	41,200	899,008	96,483	311,775	1,925,649	1,894,297

HAWLEY ALMSHOUSE AND RELIEF IN NEED CHARITY

BALANCE SHEET AS AT 31ST MARCH 2026

	NOTES	£	2026 £	£	2025 £
FIXED ASSETS					
Tangible Assets	3		969,842		980,728
Investments	4		817,321		762,859
			1,787,163		1,743,587
CURRENT ASSETS					
Cash in Bank and in hand		127,427		95,665	
Debtors		968		383	
Investments	4	100,577		91,391	
		228,972		187,439	
CREDITORS					
Amounts falling due within one year		(5,312)		(5,377)	
NET CURRENT ASSETS		-	223,660	-	182,062
NET ASSETS	5		2,010,823		1,925,649

FUNDS	2026 £	2025 £
ALMSHOUSE BRANCH		
Permanent Endowment	351,917	356,706
Extraordinary Repair Fund	21,173	20,149
Unrestricted Funds	222,444	200,328
	595,534	577,183
RELIEF IN NEED BRANCH		
Permanent Endowment	958,720	899,008
Unrestricted Funds	41,200	41,200
	999,920	940,208
HENRY RANDELL'S		
Permanent Endowment	304,953	311,775
Unrestricted Funds	110,416	96,483
	415,369	408,258
	2,010,823	1,925,649

Approved by the Trustees on 19/10/26
and signed on their behalf by:

Mr. S.J. Twinn – Trustee Chairman

Mr. A.L. Rose - Trustee

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2026

1. ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "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)", 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.

b) Income

Income is derived from investments, maintenance charges to residents, and donations.

Investments are in shares, securities and bank deposit accounts. Investment income is included in the accounting period in which it is receivable.

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.

c) 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.

d) Fixed Assets

Freehold land and buildings are included in the financial statements at cost/valuation less depreciation on the actual/estimated cost of the freehold buildings at 1% or 2% per annum. Land with an estimated cost of £100,000 has not been depreciated.

e) Investments

Investments are shown at market value at the Balance Sheet date. They are held in accordance with the Trustees' powers.

f) Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

g) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

h) 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 explanations of the nature and purpose of each fund is included in the Report of the Trustees.

2. RESOURCES EXPENDED

	Staff Costs	Direct Costs	Support Costs	Depreciation	Total	2025
	£	£	£	£	£	£
Property Upkeep and Support	45,857	101,513	5,812	19,773	172,955	174,492
Grants	-	18,417	-	-	18,417	8,560
Investment Management Fees	-	-	14,449	-	14,449	17,100
Independent Examiners Fees	-	-	1,200	-	1,200	1,200

3. TANGIBLE ASSETS

	Hawley Garden Cottages	Garth Cottages	Henry Randell's	Total
	£	£	£	£
COST/VALUATION				
At 1 April 2025	426,727	253,854	682,193	1,362,774
Additions	8,887	-	-	8,887
At 31 March 2026	435,614	253,854	682,193	1,371,661
DEPRECIATION				
At 1 April 2025	151,141	78,150	152,755	382,046
Charge for the Year	8,712	4,239	6,822	19,773
At 31 March 2026	159,853	82,389	159,577	401,819
NET BOOK VALUE				
At 31 March 2026	275,761	171,465	522,616	969,842
At 31 March 2025	275,586	175,704	529,438	980,728

4. INVESTMENTS

Market Value	At 1 April 2025 £	Additions/Disposals/ Transfers £	Revaluations £	At 31 March 2026 £
ALMSHOUSE BRANCH				
Permanent Endowment	81,202	688	7,474	89,364
Unrestricted Funds	-	-	-	-
Extraordinary Repair Fund	10,189	89	935	11,213
	91,391	777	8,409	100,577
RELIEF IN NEED BRANCH				
Permanent Endowment	762,859	(17,596)	72,058	817,321
Unrestricted Funds	-	-	-	-
	762,859	(17,596)	72,058	817,321
TOTAL	854,250	(16,819)	80,467	917,898

5. ALLOCATION OF NET ASSETS

	Fixed Property £	Asset Investments £	Current Assets £	Creditors £	Inter-Fund £	Total £
ALMSHOUSE BRANCH						
Permanent Endowment	275,761		89,364		(13,208)	351,917
Extraordinary Repair Fund			11,213		9,960	21,173
Unrestricted Funds	171,465		128,395	(5,312)	(72,104)	222,444
RELIEF IN NEED BRANCH						
Permanent Endowment		817,321			141,399	958,720
Unrestricted Funds					41,200	41,200
HENRY RANDELL'S						
Permanent Endowment	522,616				(217,663)	304,953
Unrestricted Funds					110,416	110,416
TOTAL	969,842	817,321	228,972	(5,312)	-	2,010,823

6. STAFF COSTS

The average number of employees in the year was two, and no employee earned more than £60,000.

7. RELATED PARTY TRANSACTIONS

During the year ended 31 March 2026, there were no related party transactions.

8. TRUSTEES

A small fee was raised by Mr. A.L. Rose during the year ended 31 March 26 for his assistance with the collation of the charity's accounting records and budgets during the year. Otherwise, no Trustee received reimbursed expenses during the year, nor remuneration or benefits.