Feoffee or Town Estates

Charity Number: 204715

Accounts
for the year ended 31 December 2025

Independent Examiner's Report to the trustees of

Feofee or Town Estates

I report on the accounts of the charity for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed.

Accounts

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
   - proper accounting records are kept in accordance with section 130 of the Charities Act; and
   - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Charities Act; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Old Town Hall
Market Place
Oundle
Peterborough
PE8 4BA

Date: 28th October 2026

Feoffee or Town Estates
Statement of Financial Activities
Year ended 31st December 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income				
Rent	2,025	-	2,025	2,075
Treasury Interest	28,106	-	28,106	-
COIF income	4,938	-	4,938	4,808
Total income	**35,068**	**-**	**35,068**	**6,883**
Accounts				
Expenditure				
Clerk	-	-	- -	280
Insurance	- 1,046	- -	1,046 -	406
Bletsoe fees re bierton rent collection	-	-	- -	24
Total expenditure	- 1,046	- -	1,046 -	710
Nett Income to distribute	34,022	-	34,022	6,173
Donations				
Oundle Market Bell (Len Johnson)	100	-	100	50
Oundle Parish Church Fabric Fund	4,500	-	4,500	1,500
Oundle Town Clock Fund	1,000	-	1,000	350
Northants Association for the Blind	500	-	500	350
Oundle Museum Trust	1,500	-	1,500	850
Oundle Scout & Guide Mgt Committee	6,000	-	6,000	1,350
Volunteer Action	5,000	-	5,000	1,250
Sundry gifts - flowers	-	-	-	20
Church Youth Minister	5,000	-	5,000	400
Oundle Food bank	2,000	-	2,000	600
First Responders	2,500	-	2,500	-
Chattabox	2,000	-	2,000	-
Total Donations	**30,100**	**-**	**30,100**	**6,720**
Surplus/(Deficit) for year	3,922	-	3,922 -	547
Reserves brought forward	£3,463,323	-	**£3,463,323**	*£3,463,870*
Plus income	£35,068	-	£35,068	£6,883
Less expenditure	-£1,046	-	-£1,046	-£710
Less donations	-£30,100	-	-£30,100	-£6,720
Reserves carried forward	*£3,467,245*	-	***£3,467,245***	***£3,463,323***

Feoffee or Town Estates
Balance Sheet
Year ended 31st December 2025

	2025 £	2024 £
Assets		
Land at Stoke Doyle Road	-	3,200,000
Land at Stoke Doyle Road	45,000	45,000
Land known as Bonners Holme Close	40,000	40,000
Land at Churchfield Farm	2,249,020	-
Accounts	172,041	172,041
Bank balance	11,185	6,282
Treasury Deposit	950,000	-
Capital and Reserves	**3,467,245**	**3,463,323**

The financial statements were approved by the trustees and signed on behalf of:

P Amps

Date: 28th October 2026

I Goldsmith

Date: 28th October 2026

Feoffee or Town Estates

Notes to the accounts for the period ended 31 December 2025

Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

Accou ***Statement of compliance and basis of preparation***

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The charity meets the definition of a public benefit entity under FRS102.

Exemption from preparing a cash flow statement

The charity adopted to not include a cash flow statement in these financial statements.

Resources expended

Expenditure incurred on the operating of the charity is provided for on a receipts and payments basis.

Income

Income is accounted for on a receipts and payments basis.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund accounting

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

There are currently no restricted funds.