Charity registration number 209925 (England and Wales)

EVA CLARE DAVIDSON HOUSING CHARITY (FORMERLY EVA CLARE DAVIDSON'S CHARITY)

ALSO KNOWN AS THE DAVIDSON BEQUEST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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EVA CLARE DAVIDSON HOUSING CHARITY (FORMERLY EVA CLARE DAVIDSON'S CHARITY)
ALSO KNOWN AS THE DAVIDSON BEQUEST
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Orpwood Ms E Bell Mr A Radford	
Charity registration	England and Wales	209925
Principal address	8 Priory Close Storrington Pulborough West Sussex RH20 4FQ	
Independent examiner	West & Berry Limited Nile House Nile Street Brighton BN1 1HW	

EVA CLARE DAVIDSON HOUSING CHARITY (FORMERLY EVA CLARE DAVIDSON'S CHARITY)
ALSO KNOWN AS THE DAVIDSON BEQUEST
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EVA CLARE DAVIDSON HOUSING CHARITY (FORMERLY EVA CLARE DAVIDSON'S CHARITY)
ALSO KNOWN AS THE DAVIDSON BEQUEST
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 Eva Clare Davidson Housing Charity (formerly Eva Clare Davidson's Charity) which is also known as The Davidson Bequest was established in 1946 under the will of the late Mrs Eva Clare Davidson and a subsequent Deed of Assent. A further substantial legacy was received under the will of the late Dr Daisy M Smith in 1983.

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 and "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
The charity's objects are the provision of low cost housing for 'gentlewomen in reduced circumstances'. The charity owns two properties located in Storrington, West Sussex that provide ten self-contained flats. There have been no change in the objects or policies of the charity in the year ended 31 December 2025. The charity has no related or co-operating organisations.

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

Achievements and performance
The trustees consider the performance of the charity to have been satisfactory. The maintenance and improvement of the properties and environment provided to beneficiaries remain a priority and improvements continue to be made.

This year has been also focused on sorting out the addresses of the flats, water bills and working on the planning application for the construction of a block of four flats on the site.

Financial review
The results for the year are set out in the Statement of Financial Activities. The charity's main source of income continues to be derived from rental income and the cost of repairs and maintenance of the properties is the charity's principal expense. The charity realised an income before any investment losses of £37,824 (2024: a deficit before investment losses of £26,645) in the year and unrealised investment gains of £33,880 (2024: £20,023). The total net movement in funds in the year was £71,704 (2024: £-6,622) and unrestricted funds stood at £689,413 at the year end (2024: £617,710).

Reserves policy
Reserves are held for the future maintenance and eventual extension of the properties. The reserves are not yet considered adequate to embark upon such an extension.

Investment policy
The charity's funds are mainly made up of investments. The investment policy is reviewed by the trustees at least once a year with investment advisors. The investment objective for a balance between income and growth with moderate risk has remained unchanged. The overall value of the investment portfolio increased due to an upwards revaluation of £33,880, compared to an increase of £20,023 in 2024. The trustees are satisfied with the current investment strategy and are confident that the value of the portfolio will be enhanced in the long term. Further information is set out in the notes to the financial statements.

Risk policy
The trustees have given consideration to the major risks to which the charity is exposed and have considered the systems designed to mitigate exposure to such risks; in particular the regular trustees meetings with a careful review of the charity's funding and available resources to ensure sufficient monies are held for the charity's ongoing costs and general commitments.

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Plans for future periods

The trustees policy is to continue to provide low cost housing for women in reduced circumstances at an affordable cost in a supportive and comfortable environment. Reserves are held for the future maintenance and eventual extension of the properties. The reserves are not yet considered adequate to embark on such an extension.

The trustees had started to look at building another block along the lines of the plans drawn up by the previous trustees in February 1998. Two outline planning applications were made, but refused by Horsham District Council. Both decisions were appealed and planning permission was still refused.

Both outline applications were rejected, (one for a single block of four flats and the other for two blocks each with four flats). The refusal however was based on grounds that could be accommodated by amendments to the final plans. The Inspector did not base her decision on the new National Planning Policy Framework which although published at the time had not come into law. The trustees have decided to fully pursue the proposed development of a single block of four small one bedroom flats as this has been the intention of the previous trustees since 1997. We feel now is the time to finally fully explore the possibility.

Structure, governance and management

The charity is a registered charity in England and Wales (charity number 209925) as constituted by its governing document, the Will of Eva Clare Davidson. The other name that the charity is known by is its working name, The Davidson Bequest.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr P Orpwood
Ms E Bell
Ms C Hill (Resigned 10 January 2025)
Mr A Radford

The trustees may appoint new trustees as and when required and provide them with the appropriate induction and training to ensure that they are aware of the obligations of each trustee in law and the need to ensure proper accounting and investment of funds.

The trustees personally manage the affairs of the charity and take advice from professional advisors wherever appropriate. No staff are employed by the charity.

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

Mr P Orpwood
.....
Mr P Orpwood
Trustee

A Radford
.....
Mr A Radford
Trustee

08/09/2026
Date: .....

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EVA CLARE DAVIDSON HOUSING CHARITY (FORMERLY EVA CLARE DAVIDSON'S CHARITY)
ALSO KNOWN AS THE DAVIDSON BEQUEST
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.

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EVA CLARE DAVIDSON HOUSING CHARITY (FORMERLY EVA CLARE DAVIDSON'S CHARITY)
ALSO KNOWN AS THE DAVIDSON BEQUEST
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EVA CLARE DAVIDSON HOUSING CHARITY (FORMERLY EVA CLARE DAVIDSON'S CHARITY)

I report to the trustees on my examination of the financial statements of Eva Clare Davidson Housing Charity (formerly Eva Clare Davidson's Charity) (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

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.

Michelle Westbury FCCA

Michelle Westbury FCCA

West & Berry Limited

Nile House
Nile Street
Brighton
BN1 1HW

Dated: 11/09/2026

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EVA CLARE DAVIDSON HOUSING CHARITY (FORMERLY EVA CLARE DAVIDSON'S CHARITY)
ALSO KNOWN AS THE DAVIDSON BEQUEST
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Charitable activities	**2**	63,350	52,148
Investments	**3**	12,638	13,326
Other income	**4**	-	393
Total income		75,988	65,867
Expenditure on:			
Charitable activities	**5**	34,828	89,624
Other expenditure	**9**	3,336	2,888
Total expenditure		38,164	92,512
Net gains on investments	**10**	33,880	20,023
Net income/(expenditure) and movement in funds		71,704	(6,622)
Reconciliation of funds:			
Fund balances at 1 January 2025		617,710	624,332
Fund balances at 31 December 2025		689,414	617,710

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

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EVA CLARE DAVIDSON HOUSING CHARITY (FORMERLY EVA CLARE DAVIDSON'S CHARITY)
ALSO KNOWN AS THE DAVIDSON BEQUEST
BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		2,000		2,000
Investments	**13**		364,507		330,627
			366,507		332,627
Current assets					
Debtors	**15**	36,454		35,283	
Cash at bank and in hand		289,537		252,270	
		325,991		287,553	
Creditors: amounts falling due within one year	**16**	(3,084)		(2,470)	
Net current assets			322,907		285,083
Total assets less current liabilities			689,414		617,710
The funds of the charity					
Unrestricted funds	**17**		689,414		617,710
			689,414		617,710

The notes on pages 7 to 14 form part of these financial statements.

The financial statements were approved by the trustees on 08/09/2026

Mr P Orpwood
.....
Mr P Orpwood
Trustee

A Radford
.....
Mr A Radford
Trustee

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1 Accounting policies

Charity information

Eva Clare Davidson Housing Charity is a charity registered in England and Wales (charity number 209925). The principal address is set out under the Legal and Administrative details page.

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” (“FRS 102”) 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 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.

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.

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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. Items of a capital nature are reflected on the balance sheet if they can be used for more than one year and cost at least £1,000.

1.6 Tangible fixed assets

Tangible fixed assets represent the value of land and buildings acquired inclusive of all costs and fees and are initially measured at cost and subsequently measured at cost or net realisable value.

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 basis:

Freehold land and buildings	no depreciation on land

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.

The cost of buildings was fully depreciated as at 1st January 1999 and are still in use for direct charitable purposes. Subsequent expenditure of a capital nature incurred on improving the buildings is depreciated over 5 years by equal instalments.

The market value of the land and buildings is considered by the trustees to be substantial but no valuation has been commissioned. The properties are central to the charity's 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 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.

1.10 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.

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1 Accounting policies **(Continued)**

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.

Derecognition of financial liabilities

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

2 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable income		
Charitable rental income	63,350	52,148

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	9,815	9,696
Interest receivable	2,823	3,630
	12,638	13,326

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4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	393

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Property repairs and maintenance	15,551	72,675
Council tax and water rates	3,775	4,051
Insurance	3,470	3,252
Garden maintenance	1,260	620
Electricity	1,403	1,636
Cleaning	190	545
Letting agents fees	3,279	3,000
Sundry expenses	-	265
	28,928	86,044
Share of support and governance costs (see note 6)		
Governance	5,900	3,580
	34,828	89,624
Analysis by fund		
Unrestricted funds	34,828	89,624

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	5,900	3,580
Analysed between:		
Charitable activities	5,900	3,580

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6 Support costs allocated to activities **(Continued)**

Governance costs comprise:	**2025 £**	**2024 £**
Legal and professional	4,220	1,980
Accountancy	1,680	1,600
	5,900	3,580

Governance costs include payments to the independent examiners of £1,400 + VAT (2024: £1,333 +VAT) for accountancy fees.

7 Trustees

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

One trustee was reimbursed £1,107 repairs & maintenance expenses incurred on behalf of the charity in the year (2023: none in the prior year).

8 Employees

The average monthly number of employees during the year was:

	2025 Number	**2024 Number**
Total	-	-

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

9 Other expenditure

	Unrestricted funds 2025 £	**Unrestricted funds 2024 £**
Investment costs	3,336	2,888

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10 Gains and losses on investments

	Unrestricted funds 2025	Unrestricted funds 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	33,880	20,023

11 Taxation

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

12 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
At 1 January 2025	148,204
At 31 December 2025	148,204
Depreciation and impairment	
At 1 January 2025	146,204
At 31 December 2025	146,204
Carrying amount	
At 31 December 2025	2,000
At 31 December 2024	2,000

13 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 January 2025	330,627
Valuation changes	33,880
At 31 December 2025	364,507
Carrying amount	
At 31 December 2025	364,507
At 31 December 2024	330,627

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13 Fixed asset investments **(Continued)**

	2025	2024
Investments at fair value comprise:	£	£
Listed on the London Stock Exchange	283,968	260,882
Open Ended Investment Company	72,560	62,270
Listed on the Channel Islands Securities exchange	7,979	7,475
	364,507	330,627

14 Bank balances

The bank balance includes COIF Charities Deposit Fund of £50,944 (2024: £48,856) held with CCLA Investment Management Limited.

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	36,454	35,283

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,404	211
Other creditors	-	659
Accruals and deferred income	1,680	1,600
	3,084	2,470

17 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
	£	£	£	£	£
Building Repair Reserve	300,000	-	-	-	300,000
General funds	317,710	75,988	(38,164)	33,880	389,414
	617,710	75,988	(38,164)	33,880	689,414

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17 Unrestricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
Building Repair Reserve	300,000	-	-	-	300,000
General funds	324,332	65,867	(92,512)	20,023	317,710
	624,332	65,867	(92,512)	20,023	617,710

18 Fair value adjustments

Accumulated reserves include fair value adjustments totalling £256,014 (2024: £222,132).

19 Related party transactions

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

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Signed By

Signer: Mr P Orpwood (philiporpwood@hotmail.co.uk)
Identity Check: Login with account
Signature Type: Typed
Time Zone: UTC+01:00, Europe/London (British Summer Time)

Signer: Mr A Radford (adrianradford@rcaos.org.uk)
Identity Check: Email Authentication
Signature Type: Mouse or hand drawn
Time Zone: UTC+01:00, Europe/London (British Summer Time)

Signer: Michelle Westbury (michelle@westandberry.co.uk)
Identity Check: Login with account
Signature Type: Typed
Time Zone: UTC+01:00, Europe/London (British Summer Time)

Event Log

Sep 8, 2026, 9:59:40 AM - Email notification sent to Mr P Orpwood (philiporpwood@hotmail.co.uk).
Sep 8, 2026, 9:59:53 AM - Email notification delivered to Mr P Orpwood (philiporpwood@hotmail.co.uk).
Sep 8, 2026, 10:01:55 AM - Mr P Orpwood (philiporpwood@hotmail.co.uk) opened the email notification (estimated), from 2a02:c7c:7d77:600:1170:517c:e705:3e4d.
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Sep 8, 2026, 10:04:59 AM - Mr P Orpwood (philiporpwood@hotmail.co.uk) electronically signed or completed the document(s), from 2a02:c7c:7d77:600:1170:517c:e705:3e4d.
Sep 8, 2026, 10:05:20 AM - Email notification sent to Mr A Radford (adrianradford@rcaos.org.uk).
Sep 8, 2026, 10:08:51 AM - Email notification delivered to Mr A Radford (adrianradford@rcaos.org.uk).
Sep 8, 2026, 10:11:56 AM - Mr A Radford (adrianradford@rcaos.org.uk) viewed the document(s), from 46.37.49.167.
Sep 8, 2026, 10:12:32 AM - Mr A Radford (adrianradford@rcaos.org.uk) electronically signed or completed the document(s), from 46.37.49.167.
Sep 8, 2026, 10:13:02 AM - Email notification sent to Michelle Westbury (michelle@westandberry.co.uk).
Sep 8, 2026, 10:13:05 AM - Email notification delivered to Michelle Westbury (michelle@westandberry.co.uk).
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