REGISTERED CHARITY NUMBER: 212061

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

HAMPTON PAROCHIAL CHARITY

HAMPTON PAROCHIAL CHARITY

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for the Year Ended 31 December 2025

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Reference and Administrative Details
for the Year Ended 31 December 2025

TRUSTEES	Rev D Winterburn (Chairman)	Co-opted (St James)
	Miss B Healey (Vice Chair)	Co-opted
	Cllr S Nicholson	Nominative (LBRUT)
	Mr J Soones JP	Nominative (LBRUT)
	Miss A Walker	Nominative (All Saints)
	Rev S Leamy	Nominative (LBRUT)
	Rev B Lovell	Co-opted (St Mary's)
	Dr D Wile	Co-opted
	Mrs P Williams	Co-opted (All Saints)
	Rev D Williams	Co-opted (All Saints)
	Mrs S Selvanathan	Nominative (St James')
	Mr R Pettit (appointed 18.03.25)	Nominative (St Mary's)
	Mrs R McCann (retired 18.03.2025)	Nominative (St Mary's)

CLERK AND HOUSING MANAGER	Ms N Hall
PRINCIPAL ADDRESS	1A Jubilee House Ashley Road Hampton Middlesex TW12 2HX
REGISTERED CHARITY NUMBER	212061
REGULATOR OF SOCIAL HOUSING NUMBER	A1464
INDEPENDENT EXAMINER	Knox Cropper LLP Chartered Accountants and Statutory Auditors 65 Leadenhall Street London EC3A 2AD
BANKERS	Barclays Bank plc 10 Clarence Street Kingston upon Thames Surrey KT1 1NY

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the Parochial Charity is to provide almshouses accommodation for poor persons of good character who (except in special cases to be approved by the Charity Commissioners) are resident in the area of benefit of the former Civil Parish and Urban District of Hampton as constituted on the 27th January 1933.

Under the scheme of 3 November 1977 (as varied subsequently) the Trustees are empowered to apply income in the maintenance and running of the almshouse property and in the administration of the Charity and to establish and maintain a reserve fund for maintenance.

Under the scheme of 24 January 2022 the area of benefit of the charity was widened to include the Wards of Hampton, Hampton North, Fulwell and Hampton Hill, and Teddington in accordance with the ward boundaries as amended from time to time with preference given to the Wards of Hampton, Hampton North and Fulwell and Hampton Hill. Almspeople as beneficiaries include those of good character who are currently resident or employed or have family residing in the area of benefit, or otherwise have previously resided or been employed in, or have a strong connection to the area of benefit.

The Trustees are required to:

(i) Maintain an Extraordinary Repair Fund;
(ii) Defray the cost of keeping in repair the memorial to William Cole in the parish church of St. Mary the Virgin;
(iii) Pay the following yearly sums to the respective Church Wardens for Maintaining, repairing and insuring the parish churches of:

	£
St Mary the Virgin, Hampton	500
St James, Hampton Hill	250
All Saints, Hampton	250
	1,000

(iv) Defray grants to one or both of the following:
Relief in need - up to £3,500 per annum
The Hampton War Memorial Charity - up to £250 per annum

Subject to the foregoing payments, the income is to be applied for the benefit of the alms people.

For the purposes of almshouse accommodation, the Charity is also a registered provider of Social Housing (Number A1464).

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and activities. The public benefit of the Charity is in providing safe and comfortable almshouse accommodation for those in need as described in the scheme and living grants to those in need. Whilst many of the activities are local in nature, the Trustees do not consider this to be an unreasonable geographic restriction and those in need are not excluded from benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Eleven flats were occupied for the whole of the year, with one property void for six months.

The trustees explored ways of identifying people in need so that grants could be made in line with the charity's objectives. Financial assistance was given to 5 (2024: 8) deserving applicants in the year totalling £3,080 (2024: £3,591).

FINANCIAL REVIEW

Financial review

As disclosed in the Statement of Financial Activities on page 8 the surplus on total activities for the year before gains and losses on investment was £26,531 (2024: £42,143).

Investment income and deposit interest was £38,343 (2024: £37,917).

The "housing deficit", or deficit of rents against almshouse operating costs and associated interest payable, amounted to £7,482 (2024: Surplus of £9,067). The charity is dependent on the income generated from its investments to underpin its charitable objectives.

The Endowed Capital Fund as at 31 December 2025 was £1,082,171 (2024: £1,096,065)

The Extraordinary Repair Fund as at 31 December 2025 was £370,359 (2024: £377,723).

The Income Fund as at 31 December 2025 was £112,758 (2024: £95,589).

Investment policy

Funds are invested in such a manner as the Trustees think fit in order to provide an appropriate and balanced portfolio taking into account the requirements of the law relating to the investment of charitable monies, and the investment policy of the Charity.

Reserves policy

The Trustees' reserves policy takes into account the fact that some funds are endowed or designated for specific purposes. In the case of unrestricted funds, the Trustees seek to maintain general reserves which will support the ongoing aims of the Charity and allow it to operate on a going concern basis.

Going concern

The Board has reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. For this reason, the going concern basis has continued to be used in preparing the financial statements. The Board has considered the short and long term health of the charity and is content that a robust budget provides assurance that the going concern basis is appropriate in preparing the financial statements.

FUTURE PLANS

The Trustees intend to continue their current activities in maintaining the almshouse accommodation through the Parochial Charity. The ongoing refurbishment of premises continues, in accordance with the aim of improving the service to tenants and future plans will involve an ongoing review and implementation of any works considered necessary.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by a scheme dated 3rd November 1977, as amended by a scheme dated 24th January 2022. The Charity's Registered Number is 212061 and it is also registered by the Regulator of Social Housing (Number A1464).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The Charity is administered by a maximum of twelve Trustees, comprising:

(a) Six Nominative Trustees appointed for a term of four years as follows:

Three by the Council of the London Borough of Richmond Upon Thames, who shall be persons who through residence, occupation or employment, or otherwise, have special knowledge of the area of benefit.
One by the PCC of St. Mary the Virgin, Hampton.
One by the PCC of St. James, Hampton Hill.
One by the PCC of All Saints, Hampton.

(b) Six Co-opted Trustees, appointed for a term of five years.

Investment powers are determined by the Trustees Act 2020.

This is a principal Charity and embraces the Charities of the Parochial Quitrents, Mary Gavell, John Turner, Cyrus Maigre, William Cole,Eva Maria Garrick and John Jones.

Code of Governance

The code of governance adopted by the Trustees is the Charity Governance Code, as this best fits with the aims and objectives of Hampton Parochial Charity as an Almshouse Charity and represents a standard of good governance practice to which all charities should aspire.

The Board of Trustees confirms compliance with the Governance and Financial Viability Standard. In doing so, the Board confirms that it has an appropriate, robust and prudent business planning, risk and control framework in place.

The charity adheres to the Housing Ombudsman Complaints Code and ensures that complaints and concerns raised by residents are addressed appropriately.

Organisational structure

The management of the Charity is carried out by the Clerk, Ms Nicola Hall, who is also the Housing Manager. The greater part of the administration is concerned with the almshouse accommodation at Jubilee House, built in 1985 to provide twelve almshouse flats.

The Trustees meet at quarterly intervals and the Building, Finance and Appointments Committees meet periodically during the year. The trustees undertake induction training as a trustee on appointment and further trustee training as required.

Internal Controls

The Trustees acknowledge their responsibility for the Charity's system of internal controls, including internal financial controls. The system of controls covers governance, strategy and finance, relating to the safeguarding of assets, the maintenance of proper accounting records and the reliability of financial information used both within the organisation and for publication. The systems established and maintained can provide reasonable but not absolute assurance against material misstatement or loss.

The Trustees give consideration to the major risks to which the charity is exposed and have reviewed the established systems and procedures to manage these risks. It has been agreed that the Trustees will annually review these risks.

Key management remuneration

The trustees receive no remuneration for their services other than the reimbursement of out-of-pocket expenses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees give consideration to the major risks to which the charity is exposed and have reviewed the established systems and procedures to manage these risks. It has been agreed that the Trustees will annually review these risks.

The Board's focus in the year was on the below principal risks:

Risk of losing Trustees leading to ineffective management of the Charity
The charity currently has 12 Trustees and has undertaken a skills audit to ensure a diverse range of skills is available for the effective running of the charity. The risk of loss of Trustees is mitigated through succession planning involving the wider community and advice from the Almshouse Association.

Maintaining Properties to Decent Homes Standards in the face of Rising Costs
Reports are made to the Board at each meeting to ensure all properties and inspections are up to date. A rolling programme of works is in place for component replacements to aid the spread of costs. The Charity currently has sufficient Extraordinary Repairs reserves to undertake necessary works as they arise.

Lack of Maintenance Charge Increases and potential for long Void Periods
Income and expenditure are reviewed quarterly and closely monitored by Trustees. Maintenance charge contribution increases are agreed in line with inflation. The charity has widened the catchment area for almspeople to mitigate the risk of long void periods. With the refurbishment works undertaken to date, the Trustees are confident of limiting the void periods to a minimum.

Risk of loss through ineffective financial controls and rising governance costs
Hampton Parochial Charity has documented financial procedures which are adhered to and monitored by Trustees. Trustees also closely monitor budgets and sign off month end financial reports. Governance costs are frequently reviewed and cost-effective services sought via approved suppliers.

VALUE FOR MONEY (VFM)

Each year the Charity uses a range of data to measure VFM progress against the housing sector. The results help influence investment decisions and provide the regulators and other stakeholders with information on the progress of the Charity, whilst also ensuring compliance with the regulatory VFM standard. Hampton Parochial Charity's metrics have been compared to The Acuity Smaller Providers metrics for industry comparability.

Metric	2025	2024	Acuity Scorecard		Commentary
New supply delivered	0.0%	0.0%	0.0%		The Charity has 12 Almshouses in management. This remains as per the previous year, with no new supply of social housing or non-social housing.
Gearing	(69.74)%	(58.91)%	13.8%		The Charity has minimal borrowings repayable in one year and strengthened cash reserves.
EBITDA MRI	(132.09)%	192.25%	192.0%		This reflects the deficit on housing activities in the year, although loans have reduced by virtue of the annual instalments.
Social Housing Cost Per Unit	£8,184	£6,085	£6,524		The charity incurred significant expenditure on the refurbishment of 2 flats in the year. This is not routine, and the Trustees are satisfied that the cost per unit reflects the necessary work to maintain the properties to a decent standard. The low number of units means that there is a significant impact on this metric.
Operating Margin Overall Social Housing Lettings only	20.33% (8.12)%	32.10% 9.71%	15.37% 17.3%		As a Charity, Hampton Parochial Charity receives significant income from its investments, which produced £37,610 in 2025, thus impacting the operating margin. This income also underwrites part of the charity's operating costs.
ROCE	1.63%	2.58%	3.1%		A steady percentage indicates there isn't significant volatility in the Charity's results, but 2025 saw increased maintenance costs. Deficits on social housing activities are often covered by income from its charitable endowments.
Reinvestment	2.5%	0%	3.4%		The replacement of windows and doors has been capitalised, which is significant in relation to the small number of units in management.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Housing and Regeneration Act 2008, the Accounting Direction for Private Registered Providers of Social Housing 2022, 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.

Approved by order of the board of trustees on 16 June 2026 and signed on its behalf by:

D Winterburn

Trustee - D. WINTERBURN

Independent examiner's report to the trustees of Hampton Parochial Charity
I report to the charity trustees on my examination of the accounts of Hampton Parochial Charity (the Trust) for the year ended 31 December 2025.

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').

Having satisfied myself that the accounts of the Charity are not required to be audited under Section 136(3) of the Housing and Regeneration Act 2008, an independent examination has been carried out.

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 section 135(2)(a) of the Housing and Regeneration Act 2008; 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 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 accounts to be reached.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for our work or for this report.

J. Holland-Leader

James Holland-Leader FCA

Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street
London
EC3A 2AD

Date: 30 June 2026

HAMPTON PAROCHIAL CHARITY

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Endowment fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Housing		**92,169**	**-**	**92,169**	93,380
Investment income	2	**38,343**	**-**	**38,343**	37,917
Total		**130,512**	**-**	**130,512**	131,297
EXPENDITURE ON					
Charitable activities					
Housing		**96,049**	**3,602**	**99,651**	84,313
Charitable Activitites		**4,330**	**-**	**4,330**	4,841
Total		**100,379**	**3,602**	**103,981**	89,154
Net gains/(losses) on investments		**(14,390)**	**(16,230)**	**(30,620)**	33,996
NET INCOME/(EXPENDITURE)		**15,743**	**(19,832)**	**(4,089)**	76,139
Transfers between funds	17	**(5,938)**	**5,938**	**-**	-
Net movement in funds		**9,805**	**(13,894)**	**(4,089)**	76,139
RECONCILIATION OF FUNDS					
Total funds brought forward		**473,312**	**1,096,065**	**1,569,377**	1,493,238
TOTAL FUNDS CARRIED FORWARD		**483,117**	**1,082,171**	**1,565,288**	1,569,377

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Endowment fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	**17,830**	**124,125**	**141,955**	138,659
Investments	12	**370,359**	**958,046**	**1,328,405**	1,352,001
		388,189	**1,082,171**	**1,470,360**	1,490,660
CURRENT ASSETS					
Debtors	13	**1,488**	**-**	**1,488**	1,351
Cash at bank		**161,141**	**-**	**161,141**	145,419
		162,629	**-**	**162,629**	146,770
CREDITORS					
Amounts falling due within one year	14	**(5,515)**	**-**	**(5,515)**	(4,902)
NET CURRENT ASSETS		**157,114**	**-**	**157,114**	141,868
TOTAL ASSETS LESS CURRENT LIABILITIES		**545,303**	**1,082,171**	**1,627,474**	1,632,528
CREDITORS					
Amounts falling due after more than one year	15	**(62,186)**	**-**	**(62,186)**	(63,151)
NET ASSETS		**483,117**	**1,082,171**	**1,565,288**	1,569,377
FUNDS	17				
Unrestricted funds				**483,117**	473,312
Endowment funds				**1,082,171**	1,096,065
TOTAL FUNDS				**1,565,288**	1,569,377

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2026 and were signed on its behalf by:

D. Winterburn

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Trustee - D. WINTERBURN

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
Hampton Parochial Charity is a charity constituted under a trust deed and registered as a charity with the Charity Commission of England and Wales. The address of the registered office is given on Page 1.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The accounts comply with the Charities Act 2011, the Housing and Regeneration Act 2008 and the Accounting Direction for Private Registered Providers of Social Housing in England 2022.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling, which is the functional currency of the Charity and are rounded to the nearest pound.

The accounts have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

The almshouse properties of the Parochial Charity were redeveloped in 1985 under a scheme approved by the Housing Corporation. A Social Housing Grant was made and a mortgage loan advanced by the Housing Corporation.

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
The following are the critical judgements and key sources of estimation uncertainty that the Board has made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Identification of housing property components
The charity accounts for its expenditure on housing properties using component accounting. Under component accounting, the housing property is divided into those major components which are considered to have substantially different useful economic lives. Judgement is used in allocating property costs between components (land, structure, kitchens, bathrooms etc) and in determining the useful economic lives of each component.

Housing property depreciation is calculated on a component-by-component basis. The identification of such components is a matter of judgement and may have a material impact on the depreciation charge. The components selected are those which reflect how the major repairs to the property are managed.

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1. ACCOUNTING POLICIES - continued

Income resources

(i) All voluntary income is included in income on receipt, except where the donor requires the sum to be invested to provide income for the Charity's purposes, in which case it is treated as an endowment.

(ii) Donations under gift aid together with associated income tax recovery are recognised as income when the donation is received.

(iii) Legacy income is recognised when the charity is entitled to the income, with entitlement being the earlier of the charity being notified of an impending distribution or the legacies being received.

(iv) Grants receivable are credited to income immediately. Social Housing Capital grants are recognised only when receivable, or in the period in which a scheme is completed and where the amount of the grant has been determined.

(v) Rents are recognised on the basis of amounts receivable in the year.

(vi) Rents received in advance are included as deferred income in creditors.

(vii) Investment income is earned through holding assets for investment purposes such as shares. It included dividends and interest. Where it is not practical to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the Charity's right to receive payment is established.

Resources expended

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Housing properties

The almshouse properties are stated at the cost of the redevelopment in 1985 and include development expenditure, interest charged on the mortgage loans and capitalised. No value is included in respect of the land which formed part of the original endowment of the Charity.

Housing properties are stated at depreciated cost. The cost of completed housing properties is depreciated over the life of the properties. Properties are accounted for on a component cost basis with each component being depreciated over its estimated economic life. The principal components identified and the depreciation rate applied to each component are set out below:

	Years
Fabric	100
Roof	70
Electrics	40
Windows and doors	30
Bathrooms	30
Mechanical systems	30
Kitchens	20
Boilers	15

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1. ACCOUNTING POLICIES - continued

Furniture, Fittings and Equipment
Significant contents additions are capitalised with minor items being written off to the income and expenditure account. Depreciation on Furniture, Fittings and Equipment has been provided in order to write off the cost over its expected useful life on a straight line basis. The rate used for this purpose is 20%.

Taxation
The income and gains of Hampton Parochial Charity are exempt from taxation. The Charity is also exempt from Value Added Tax. Consequently, any Value Added Tax paid forms part of the expenditure to which it relates.

Charitable funds
The charitable funds were created from the investments comprised in the original endowments of the Charity together with further donations and accumulated interest and gains thereon.

Designated Reserves
Designated reserves form part of unrestricted reserves which have been earmarked by the Trustees for a particular purpose. Such designations may be reversed by future Trustees' decisions. Expenditure cannot be directly set against designated reserves, but is taken to the income and expenditure account. A transfer is then made from designated reserves as appropriate.

Social Housing Grant
The charity received a Social Housing Grant in respect of the almshouse. This is reflected in reserves in the endowed capital fund and is amortised over its useful life.

Endowed Capital Fund
Hampton Parochial Charity received the almshouse and the land on which is built as an endowment. These assets are held in the Endowed Capital Funds, there is no value included in the balance sheet in respect of the land which formed part of the original endowment of the charity. The almshouse property, and subsequent costs of redevelopment and the interest on related loans are reflected in the balance sheet. These are depreciated over the estimated useful economic life of the assets, with depreciation charged through the endowed capital fund by a reduction of the Social Housing Grant

Unrestricted Reserves
Unrestricted reserves are general funds available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions
Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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1. ACCOUNTING POLICIES - continued

Debtors
Investments are a form of basic financial investment and are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

2. INVESTMENT INCOME

	2025	2024
	£	£
Investment income	37,610	37,352
Deposit account interest	733	565
	38,343	37,917

3. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Gross maintenance contributions from residents	96,279	93,380
Losses from voids	(4,110)	-
	92,169	93,380

4. GRANTS PAYABLE

	2025	2024
	£	£
Charitable Activitites	3,080	3,591

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Relief in need	3,080	3,591

continued...

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Housing	21,186	6,939	5,664	33,789

Support costs, included in the above, are as follows:

Management

	2025	2024
	Housing	Housing
	£	£
Clerk's salary	22,719	22,526
Pensions	490	485
Subscriptions	1,206	923
Administrative services	2,538	2,799
Recharges of administrative costs	(5,767)	(5,640)
	21,186	21,093

Finance

	2025	2024
	Housing	Housing
	£	£
Loan interest	6,939	7,159

Governance costs

	2025	2024
	Housing	Housing
	£	£
Independent Examination	3,300	3,150
Legal fees	2,364	-
	5,664	3,150

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

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7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**22,719**	22,526
Other pension costs	**490**	485
	23,209	23,011

The average monthly number of employees during the year was as follows:

	2025	2024
Clerk and Housing Manager	**1**	1

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Endowment fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Housing	93,380	-	93,380
Investment income	37,917	-	37,917
Total	131,297	-	131,297
EXPENDITURE ON			
Charitable activities			
Housing	80,923	3,390	84,313
Charitable Activitites	4,841	-	4,841
Total	85,764	3,390	89,154
Net gains on investments	10,533	23,463	33,996
NET INCOME	56,066	20,073	76,139
RECONCILIATION OF FUNDS			
Total funds brought forward	417,246	1,075,992	1,493,238
TOTAL FUNDS CARRIED FORWARD	473,312	1,096,065	1,569,377

continued...

9. SOCIAL HOUSING ACTIVITIES

	2025	2024
	£	£
Turnover from Social Housing	92,169	93,380
Operating costs of Social Housing	(99,651)	(84,313)
Operating surplus and surplus on Social Housing activities	(7,482)	9,067

10. SOCIAL HOUSING GRANT

The total Social Housing Grant received for Hampton Parochial Charity as at 31st December 2025 amounted to £484,402 (2024: £484,402).

The full Capital Grant would only become repayable if the Almshouses were disposed of and the grant was not recycled.

	£
Aggregate amount received At 31st December 2025 and 31st December 2024	484,402
Released to Statement of Financial Activities At 31st December 2025 and 31st December 2024	(484,402)
Social Housing Grant Carried forward	-

11. TANGIBLE FIXED ASSETS

	Housing properties £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2025	501,658	34,379	-	536,037
Additions	5,938	480	921	7,339
Disposals	(2,422)	-	-	(2,422)
At 31 December 2025	505,174	34,859	921	540,954
DEPRECIATION				
At 1 January 2025	363,478	33,900	-	397,378
Charge for year	3,602	256	185	4,043
Eliminated on disposal	(2,422)	-	-	(2,422)
At 31 December 2025	364,658	34,156	185	398,999
NET BOOK VALUE				
At 31 December 2025	140,516	703	736	141,955
At 31 December 2024	138,180	479	-	138,659

continued...

12. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	**1,352,001**
Additions	**7,024**
Revaluations	**(30,620)**
At 31 December 2025	**1,328,405**
NET BOOK VALUE	
At 31 December 2025	**1,328,405**
At 31 December 2024	1,352,001

There were no investment assets outside the UK.

	2025		2024	
	Market Value £	**Cost £**	Market Value £	Cost £
The Investments comprise the following:				
202,257 (2024: 202,257) M&G Charity Multi Asset Fund Income Shares (Endowed)	**209,174**	**87,352**	187,755	87,352
1,449.35 (2024: 1.449.35) COIF Accumulation Shares (E.R.F)	**370,359**	**187,171**	377,724	180,145
38,757.7 (2024: 38,757.7) COIF Income Shares (Endowed)	**748,872**	**180,174**	786,522	180,174
Balance at 31 December 2025	**1,328,405**	**454,697**	1,352,001	447,671

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
WMC arrears	**175**	-
Prepayments and accrued income	**1,313**	1,351
	1,488	1,351

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	**5,515**	4,902

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Other creditors	**62,186**	63,151

continued...

16. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Other loans	964	868
Amounts falling between one and two years:		
Other loans - 1-2 years	1,072	964
Amounts falling due between two and five years:		
Other loans - 2-5 years	3,990	3,589
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	57,124	58,598

The loan was advanced on 1 October 1985 by The Housing Corporation on mortgage, secured by a charge on the Charity's housing land and buildings. By an assignment dated 26 March 1997 The Housing Corporation assigned the Charity's loan to First Orchard Brook Limited and subsequently to NatWest.

The loan is repayable over 60 years by equal half-yearly instalments of £3,903, combining principal and interest. Interest is payable at a rate of 10.875% per annum. The last instalment falls to be repaid in 2045.

17. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
Income Funds	95,589	23,107	(5,938)	112,758
Extraordinary Repair Fund	377,723	(7,364)	-	370,359
	473,312	15,743	(5,938)	483,117
Endowment funds				
Endowment Capital	1,096,065	(19,832)	5,938	1,082,171
TOTAL FUNDS	1,569,377	(4,089)	-	1,565,288

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Income Funds	123,486	(100,379)	-	23,107
Extraordinary Repair Fund	7,026	-	(14,390)	(7,364)
	130,512	(100,379)	(14,390)	15,743
Endowment funds				
Endowment Capital	-	(3,602)	(16,230)	(19,832)
TOTAL FUNDS	130,512	(103,981)	(30,620)	(4,089)

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Income Funds	57,807	37,782	95,589
Extraordinary Repair Fund	359,439	18,284	377,723
	417,246	56,066	473,312
Endowment funds			
Endowment Capital	1,075,992	20,073	1,096,065
TOTAL FUNDS	1,493,238	76,139	1,569,377

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Income Funds	123,546	(85,764)	-	37,782
Extraordinary Repair Fund	7,751	-	10,533	18,284
	131,297	(85,764)	10,533	56,066
Endowment funds				
Endowment Capital	-	(3,390)	23,463	20,073
TOTAL FUNDS	131,297	(89,154)	33,996	76,139

Extraordinary Repairs Fund
This represents amounts set aside to carry out future major repairs to Housing Properties. The movement in year relates to accumulated dividends received in the year together with gains and losses on the CCLA ERF investment.

Endowment Fund
Hampton Parochial Charity received the almshouses and land on which they are built as an endowment. The fund represent s the original cost (£267,526) of the property, unrealised gains and losses on investment assets held in endowment funds, and the net book value of the social housing grant. The movement in the period reflects gains and losses on endowment investments and the depreciation on housing properties to write off the grant over the life of the components of the building.

continued...

18. RELATED PARTY DISCLOSURES

All of the trustees of the charity are also trustees of The Hampton War Memorial Charity (Charity Number 212062). Hampton Parochial Charity provided a grant of £250 to the charity in the year (2024: £250).

Rev B Lovell and Mr R Pettit are also trustees of The Parochial Church Council of The Ecclesiastical Parish of St Mary, Hampton (Charity Number 1133768), which received £500 (2024: £500) from the charity.

Rev D Winterburn, Mrs S Selvanathan, and Dr D Wile are also trustees of The Parochial Church Council of The Ecclesiastical Parish of St James, Hampton (Charity Number 1129286), which received £250 (2024: £250) from the charity.

Rev D Williams and Miss A Walker are also Trustees of The Parochial Church Council of The Ecclesiastical Parish of All Saints, Hampton (Charity Number 1133867), which received £250 (2024: £250) from the charity.

All grants were paid under the objects of the charity. No balances were outstanding at 31 December 2025 (2024: Nil).

The charity also recharged £5,767 (2024: £5,640) to The Hampton War Memorial and School of Industry or Girl's School (Charity Number 312808) for administrative services in the year. All of Hampton Parochial Charity's Trustees are also trustees of both of these charities. No balances were outstanding at 31 December 2025 (2024: Nil).

19. UNITS IN MANAGEMENT

The Charity had 12 units in Management during the year. (2024: 12).

HAMPTON PAROCHIAL CHARITY

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Investment income	**37,610**	37,352
Deposit account interest	**733**	565
	38,343	37,917
Charitable activities		
Housing Activities	**96,279**	93,380
Losses from voids	**(4,110)**	-
	92,169	93,380
Total incoming resources	**130,512**	131,297
EXPENDITURE		
Charitable activities		
Rates and water	**873**	-
Insurance	**2,207**	2,138
Light and heat	**12,339**	9,823
Gardening	**1,430**	4,917
Property repairs and maintenance	**28,286**	17,694
Sundries	**981**	38
Resident welfare	**2,471**	2,405
Cleaning	**2,454**	1,440
Church maintenance	**1,250**	1,250
Caretaking costs	**10,778**	10,325
Freehold property	**3,602**	3,390
Depreciation of improvements to property	**256**	741
Depreciation of computer equipment	**185**	-
Grants to institutions	**3,080**	3,591
	70,192	57,752
Support costs		
Management		
Clerk's salary	**22,719**	22,526
Pensions	**490**	485
Subscriptions	**1,206**	923
Administrative services	**2,538**	2,799
Recharges of administrative costs	**(5,767)**	(5,640)
	21,186	21,093
Finance		
Loan interest	**6,939**	7,159

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
Finance		
Governance costs		
Independent Examination	**3,300**	3,150
Legal fees	**2,364**	-
	5,664	3,150
Total resources expended	**103,981**	89,154
Net income	**26,531**	42,143