REGISTERED CHARITY NUMBER: 213816

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

Vigne Bremner Almshouses

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
Hampshire
GU14 6DQ

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2025

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

The Trustees shall apply the income of the Charity in maintaining the Almshouses and surrounding land for the benefit of persons who by reason of their social or economic circumstances have need of such housing. The trustees have had regard to the Charity Commission's guidance on public benefit and consider The Vigne-Bremner Almshouses to meet the definition of a public benefit entity under FRS 102.

FINANCIAL REVIEW

Financial position

The Charity's financial position for the year was satisfactory. The reserves are substantial.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

213816

Principal address

30-44 Nursery Road
Sunbury on Thames
Surrey
TW16 6LE

Trustees

Rev A V J Downes Chairman
D Knight (resigned 21.1.25)
W Evans
D Brown
J Healy
J Mold (resigned 22.4.25)

Independent Examiner

Mark Blackwell (ACMA)
MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
Hampshire
GU14 6DQ

Bankers

Metro Bank
Unit S1B Two Rivers Retail Park
Mustard Mill Road
Staines-upon-Thames
Surrey
TW18 4WD

Approved by order of the board of trustees on 29th August 2026 and signed on its behalf by:

Diana Brown.

D Brown - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VIGNE BREMNER ALMSHOUSES

Independent examiner's report to the trustees of Vigne Bremner Almshouses
I report to the charity trustees on my examination of the accounts of Vigne Bremner Almshouses (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').

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 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.



Mark Blackwell (ACMA)
The Chartered Institute of Management Accountants

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
Hampshire
GU14 6DQ

Date: .....

Vigne Bremner Almshouses

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	41,684	41,159
Investment income	3	1,502	1,300
Total		43,186	42,459
EXPENDITURE ON			
Raising funds	4	3,299	3,216
Charitable activities			
Charitable Objectives		35,813	33,133
Total		39,112	36,349
Net gains on investments		351,347	-
NET INCOME		355,421	6,110
RECONCILIATION OF FUNDS			
Total funds brought forward		167,705	161,595
TOTAL FUNDS CARRIED FORWARD		523,126	167,705

The notes form part of these financial statements

BALANCE SHEET
31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	7	1	1
Investments	8	487,835	136,489
		487,836	136,490
CURRENT ASSETS			
Debtors	9	689	689
Cash at bank		36,202	32,127
		36,891	32,816
CREDITORS			
Amounts falling due within one year	10	(1,601)	(1,601)
NET CURRENT ASSETS		35,290	31,215
TOTAL ASSETS LESS CURRENT LIABILITIES		523,126	167,705
NET ASSETS		523,126	167,705
FUNDS	11		
Unrestricted funds		523,126	167,705
TOTAL FUNDS		523,126	167,705

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

Diana Brown.
.....
D Brown - Trustee

A V J Downes
.....
A V J Downes - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
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 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.

Income
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.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from tax on its charitable activities.

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 explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Rent Contributions Received	41,684	41,159

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
N.A.A. Common Investment Fund	1,057	818
Interest receivable - trading	445	482
	1,502	1,300

continued...

4. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Support costs	3,299	3,216

5. 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.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	41,159
Investment income	1,300
Total	42,459
EXPENDITURE ON	
Raising funds	3,216
Charitable activities	
Charitable Objectives	33,133
Total	36,349
NET INCOME	6,110
RECONCILIATION OF FUNDS	
Total funds brought forward	161,595
TOTAL FUNDS CARRIED FORWARD	167,705

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2025 and 31 December 2025	1
NET BOOK VALUE	
At 31 December 2025	1
At 31 December 2024	1

continued...

8. FIXED ASSET INVESTMENTS

	N.A.A. Income Shares £	N.A.A. Accumulation Shares £	Totals £
MARKET VALUE			
At 1 January 2025	29,278	107,211	136,489
Revaluations	(12,784)	364,130	351,346
At 31 December 2025	16,494	471,341	487,835
NET BOOK VALUE			
At 31 December 2025	16,494	471,341	487,835
At 31 December 2024	29,278	107,211	136,489

There were no investment assets outside the UK.

The market value of the investments held with M&G is £419,732 as of the 31st December 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Prepayments	689	689

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other creditors	1,601	1,601

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	167,705	355,421	523,126
TOTAL FUNDS	167,705	355,421	523,126

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	43,186	(39,112)	351,347	355,421
TOTAL FUNDS	43,186	(39,112)	351,347	355,421

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	161,595	6,110	167,705
TOTAL FUNDS	161,595	6,110	167,705

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,459	(36,349)	6,110
TOTAL FUNDS	42,459	(36,349)	6,110

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	161,595	361,531	523,126
TOTAL FUNDS	161,595	361,531	523,126

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	85,645	(75,461)	351,347	361,531
TOTAL FUNDS	85,645	(75,461)	351,347	361,531

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Other trading activities		
Rent Contributions Received	41,684	41,159
Investment income		
N.A.A. Common Investment Fund	1,057	818
Interest receivable - trading	445	482
	1,502	1,300
Total incoming resources	43,186	42,459
EXPENDITURE		
Charitable activities		
Rates and water	1,833	1,982
Insurances and T.V. Licence	1,484	1,402
Light and heat	4,381	14,807
National Association of Almshouses	353	-
Garden Maintenance & General Repairs	27,762	14,942
	35,813	33,133
Support costs		
Management		
Secretarial Exp. & Sundries	2,699	1,992
Finance		
Bank charges	120	54
Governance costs		
Accountancy and legal fees	480	1,170
Total resources expended	39,112	36,349
Net income	4,074	6,110