REGISTERED CHARITY NUMBER: 218560

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Norton Canon Parochial Charities

R J Francis & Co
Suites 1 & 2
Marshall Business Centre
Faraday Road
Hereford
Herefordshire
HR4 9NS

Norton Canon Parochial Charities

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for the Year Ended 31 December 2025

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Norton Canon Parochial Charities

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

Objectives and aims

The Charity seeks to promote education through the provision of education grants in addition to providing general grants to those in need, the infirm and the elderly.

Significant activities

In establishing the activities to meet the above objects during this financial period, the trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Achievement and performance

Payments of the educational grants and grants to the sick and elderly continue to be paid. The flat and retail property in Gloucester are both let at present. Work has been done on the property to keep it up to standard.

FINANCIAL REVIEW

Financial position

During the year the charity made a £10,277 surplus (2024: £14,162 surplus).

Reserves policy

At the end of the year total unrestricted funds, excluding revaluation reserve, amounted to £138,033 (2024: £127,756). Of the cash held on account, sufficient funds are maintained and held to meet contingency issues with the Gloucester property. Only after payment of the relevant costs and expenses, can the trustees apply the remaining income to the objects of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

New trustee are appointed by the Board. One is ex-officio and one is nominated by the Parish Council.

Organisational structure

The charity is directed by the board of 6 trustees. It is founded on several legacies, the most significant of which is a property in Gloucester. The income from the Gloucester property, after expenses, is distributed by the trustees in accordance with the charity's constitution for the provision of educational grants and general grants to those in need, the infirm and elderly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

218560

Principal address

11 Malvern Place
Bartestree
Hereford
HR1 4AU

Norton Canon Parochial Charities

Report of the Trustees
for the Year Ended 31 December 2025

Trustees
R H Loxton
D Evans
T Harrison
H M Carpenter
J S Loxston

Independent Examiner
R J Francis & Co
Suites 1 & 2
Marshall Business Centre
Faraday Road
Hereford
Herefordshire
HR4 9NS

Approved by order of the board of trustees on 3 June 2026 and signed on its behalf by:

D Evans - Trustee

Independent Examiner's Report to the Trustees of Norton Canon Parochial Charities

Independent examiner's report to the trustees of Norton Canon Parochial Charities
I report to the charity trustees on my examination of the accounts of Norton Canon Parochial Charities (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.

AA Houston FCA
The Institute of Chartered Accountants in England and Wales

R J Francis & Co
Suites 1 & 2
Marshall Business Centre
Faraday Road
Hereford
Herefordshire
HR4 9NS

2 June 2026

Norton Canon Parochial Charities

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		24,697	27,947
Investment income	2	1,657	1,979
Total		26,354	29,926
EXPENDITURE ON			
Raising funds		16,077	15,764
NET INCOME		10,277	14,162
RECONCILIATION OF FUNDS			
Total funds brought forward		265,699	251,537
TOTAL FUNDS CARRIED FORWARD		275,976	265,699

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	5	201,352	201,352
CURRENT ASSETS			
Debtors	6	793	1,390
Cash at bank		75,001	64,102
		75,794	65,492
CREDITORS			
Amounts falling due within one year	7	(1,170)	(1,145)
NET CURRENT ASSETS		74,624	64,347
TOTAL ASSETS LESS CURRENT LIABILITIES		275,976	265,699
NET ASSETS		275,976	265,699
FUNDS	8		
Unrestricted funds		275,976	265,699
TOTAL FUNDS		275,976	265,699

The financial statements were approved by the Board of Trustees and authorised for issue on 3 June 2026 and were signed on its behalf by:

D Evans - Trustee

The notes form part of these financial statements

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.

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. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,657	1,979

continued...

3. 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 for the year. (2024: £Nil)

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,947
Investment income	1,979
Total	29,926
EXPENDITURE ON	
Raising funds	15,764
NET INCOME	14,162
RECONCILIATION OF FUNDS	
Total funds brought forward	251,537
TOTAL FUNDS CARRIED FORWARD	265,699

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2025 and 31 December 2025	201,352
NET BOOK VALUE	
At 31 December 2025	201,352
At 31 December 2024	201,352

continued...

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	-	728
Prepayments	793	662
	793	1,390

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	1,170	1,145

8. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
Unrestricted fund	127,756	10,277	138,033
Revaluation surplus	137,943	-	137,943
	265,699	10,277	275,976
TOTAL FUNDS	265,699	10,277	275,976

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted fund	26,354	(16,077)	10,277
TOTAL FUNDS	26,354	(16,077)	10,277

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Unrestricted fund	113,594	14,162	127,756
Revaluation surplus	137,943	-	137,943
	251,537	14,162	265,699
TOTAL FUNDS	251,537	14,162	265,699

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	29,926	(15,764)	14,162
TOTAL FUNDS	29,926	(15,764)	14,162

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			
Unrestricted fund	113,594	24,439	138,033
Revaluation surplus	137,943	-	137,943
	251,537	24,439	275,976
TOTAL FUNDS	251,537	24,439	275,976

continued...

8. MOVEMENT IN FUNDS - continued

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 £	Movement in funds £
Unrestricted funds			
Unrestricted fund	56,280	(31,841)	24,439
TOTAL FUNDS	56,280	(31,841)	24,439

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025. (2024 : Nil)

Norton Canon Parochial Charities

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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Rental income	24,697	27,947
Investment income		
Deposit account interest	1,657	1,979
Total incoming resources	26,354	29,926
EXPENDITURE		
Support costs		
Management		
Rates and water	239	-
Insurance	2,780	2,280
Grants to individuals	1,250	3,400
Expenses - secretary	1,210	1,210
Management charges	3,138	2,902
Building repairs	6,511	4,880
Accountancy fees	919	895
Utilities	-	197
	16,047	15,764
Finance		
Bank charges	30	-
Total resources expended	16,077	15,764
Net income	10,277	14,162