Company registration number 09158465 (England and Wales)

Charity registration number 1163749 (England and Wales)

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H A Sherwin-Smith K M Cook C B Gibson S O'Brien J Wimpenny H Joels Rev C Armitage	 (Appointed 9 February 2026)
Secretary	S O'Brien	
Country of incorporation	United Kingdom (England and Wales)	09158465
Charity registration	England and Wales	1163749
Registered office	Violet's Barn Guildford Road Slinfold Horsham West Sussex RH13 0RA	
Independent examiner	Katie Squire ACA, Anova 2 Piries Place Horsham West Sussex RH12 1EH	

Draft Financial Statements at 25 June 2026 at 12:37:27

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

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SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees (who are also directors of the charitable company for the purposes of company law) present their report and financial statements for the year ended 31 March 2026.

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 Companies Act 2006 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 object of the charity continues to be the provision of Almshouses for poor persons who in the reasonable opinion of the trustees have a significant or long term connection with the Parish of Slinfold.

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

During the year, the charity provided affordable accommodation to residents connected to Slinfold with full occupancy.

Achievements and performance

Income of £76,480 (2025 - £76,880) was received during the year in relation to contributions from residents of the Almshouses. This enabled the charity to maintain the properties to the required standard and carry out repairs as necessary.

The charity continued to progress an application for planning permission to provide 2 new 1 bedroom units at the rear of 5 Greenfield Road, Slinfold.

Financial review

At the balance sheet date, the charity held unrestricted reserves of £3,235,532 (2025: £3,242,947) of which £3,077,500 (2025: £3,077,500) is attributed to the value of the Almshouses belonging to the charity. Of the remaining £158,032 (2025: £165,447), £9,428 (2025: £8,362) has been designated as an "Extraordinary repair fund' and £1,000 (2025: £1,000) has been transferred to it from the general fund, as required by the charity's governing document, as well as £66 (2025: £214) of interest received in the deposit account in which the funds are held.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management

The charity is controlled by its governing document, its Memorandum and Articles of Association, and continues a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H A Sherwin-Smith
K M Cook
C B Gibson
S O'Brien
J Wimpenny
H Joels
Rev C Armitage (Appointed 9 February 2026)

Appointment of trustees

Trustees should be a minimum of five persons, consisting of one Ex-Officio Trustee, two Nominative Trustees, and at least two Co-optative Trustees. The Ex-Officio Trustee shall be the Rector of the Ecclesiastical Parish of St Peter in Slinfold. The Nominative Trustees shall be appointed by the Parish Council of Slinfold for a term of one year. The Co-optative Trustees shall be persons who, through residence, occupation, employment or otherwise, have special knowledge of the Parish of Slinfold and be appointed for a period of five years.

The Board of Trustees are responsible for the running of the charity and meet quarterly. The day-to-day administration of the charity is delegated to the Clerk to the Trustees, with appropriate remuneration agreed by the Board.

During 2024 the charity merged with Slinfold and District Nursing Association and, as part of the agreement, is now known as Slinfold Parish Cottages (incorporating Slinfold District Nursing Association).

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

.....
S O'Brien
Trustee
Dated: .....

.....
S O'Brien
Trustee
Dated:.....

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

I report to the trustees on my examination of the financial statements of Slinfold Parish Cottages (incorporating Slinfold District Nursing Association) (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Companies Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or

4 the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Katie Squire ACA, Anova
2 Piries Place
Horsham
West Sussex
RH12 1EH
Date: .....

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Charitable activities	**3**	76,480	76,880
Investments	**4**	1,162	1,673
Total income		77,642	78,553
Expenditure on:			
Charitable activities	**5**	85,057	60,302
Net (expenditure)/income for the year/ Net movement in funds		(7,415)	18,251
Fund balances at 1 April 2025		3,242,947	3,224,696
Fund balances at 31 March 2026		3,235,532	3,242,947

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**11**		3,077,500		3,077,500
Current assets					
Debtors	**12**	1,372		1,464	
Cash at bank and in hand		159,585		169,078	
		160,957		170,542	
Creditors: amounts falling due within one year	**13**	(2,925)		(5,095)	
Net current assets			158,032		165,447
Total assets less current liabilities			3,235,532		3,242,947
Income funds					
Unrestricted funds					
Designated funds	**14**	9,428		8,362	
General unrestricted funds		3,226,104		3,234,585	
			3,235,532		3,242,947
			3,235,532		3,242,947

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....
S O'Brien
Trustee

Company Registration No. 09158465

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Slinfold Parish Cottages (incorporating Slinfold District Nursing Association) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Violet's Barn Guildford Road, Slinfold, Horsham, West Sussex, RH13 0RA.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, its Memorandum and Articles of Association 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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 freehold properties 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.

Contributions from residents are recognised in the month in which accommodation is provided.

1.5 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 accrual basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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 bases:

Freehold land and buildings	Not depreciated
Property improvements	Not depreciated

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.

1.7 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).

1.8 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.

1.9 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.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable income		
Services provided under contract	76,480	76,880

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,162	1,673

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

5 Expenditure on charitable activities

	Charitable expenditure 2026	Charitable expenditure 2025
	£	£
Direct costs		
Insurance	2,465	2,633
Repairs and maintenance	72,805	28,810
Subscriptions	356	317
Accountancy	2,286	2,166
Consultancy	9,196	9,489
Domain hosting	192	120
Printing and postage	435	573
Legal and professional	81	8,327
Travel expenses	(2,468)	2,467
Other charitable expenditure	(291)	400
	85,057	55,302
Grant funding of activities (see note 6)	-	5,000
	85,057	60,302
Analysis by fund		
Unrestricted funds	85,057	60,302

Fees payable to the independent examiner for the preparation and examination of the accounts amounted to £2,286 (2025 - £2,166).

6 Grants payable

	Charitable expenditure 2026	Charitable expenditure 2025
	£	£
Grants to institutions:		
St Peters Church Slinfold	-	5,000

-

7 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	936	900

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

8 Trustees

One of the trustees, S E O'Brien, received remuneration of £9,196 (2025: £9,489) during the year in relation to secretarial services provided on behalf of the charity.

No trustees were reimbursed expenses during the year (2025: £nil).

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Total	-	-

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

10 Taxation

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

11 Tangible fixed assets

	Freehold land and buildings	Property improvements	Total
	£	£	£
Cost			
At 1 April 2025	2,974,911	102,589	3,077,500
At 31 March 2026	2,974,911	102,589	3,077,500
Carrying amount			
At 31 March 2026	2,974,911	102,589	3,077,500
At 31 March 2025	2,974,911	102,589	3,077,500

The carrying value of properties included within tangible fixed assets is £3,077,500 and were valued on an open market basis on 17 May 2024 by Bray Estates.

The Trustees have reviewed the property's value at the reporting date and believe the current valuation is still appropriate. They considered market conditions, available data, and any factors that could affect the value. No significant changes were found that would require a new valuation or an impairment adjustment.

The Freehold properties included within fixed assets are Almshouses and are provided by the charity to the community at affordable prices. The properties are therefore not considered to be held for investment purposes.

No depreciation has been recognised on the Freehold properties in with the Charity's accounting policy.

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

12 Debtors

Amounts falling due within one year:	2026 £	2025 £
Other debtors	120	122
Prepayments and accrued income	1,252	1,342
	1,372	1,464

13 Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors	604	3,277
Accruals and deferred income	2,321	1,818
	2,925	5,095

14 Unrestricted funds

The income funds of the charity include the following funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Extraordinary repair fund	8,362	66	-	1,000	9,428
General funds	3,234,585	77,576	(85,057)	(1,000)	3,226,104
	3,242,947	77,642	(85,057)	-	3,235,532

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Extraordinary repair fund	7,148	214	-	1,000	8,362
General funds	3,217,548	78,339	(60,302)	(1,000)	3,234,585
	3,224,696	78,553	(60,302)	-	3,242,947

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

15 Related party transactions

Transactions with related parties

All necessary related party disclosures are provided in Note 8. There are no additional related party transactions that require further disclosure.

Company registration number 09158465 (England and Wales)

Charity registration number 1163749 (England and Wales)

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H A Sherwin-Smith K M Cook C B Gibson S O'Brien J Wimpenny H Joels Rev C Armitage	 (Appointed 9 February 2026)
Secretary	S O'Brien	
Country of incorporation	United Kingdom (England and Wales)	09158465
Charity registration	England and Wales	1163749
Registered office	Violet's Barn Guildford Road Slinfold Horsham West Sussex RH13 0RA	
Independent examiner	Katie Squire ACA, Anova 2 Piries Place Horsham West Sussex RH12 1EH	

Draft Financial Statements at 25 June 2026 at 12:37:27

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

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SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees (who are also directors of the charitable company for the purposes of company law) present their report and financial statements for the year ended 31 March 2026.

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 Companies Act 2006 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)".

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

During the year, the charity provided affordable accommodation to residents connected to Slinfold with full occupancy.

Achievements and performance

Income of £76,480 (2025 - £76,880) was received during the year in relation to contributions from residents of the Almshouses. This enabled the charity to maintain the properties to the required standard and carry out repairs as necessary.

The charity continued to progress an application for planning permission to provide 2 new 1 bedroom units at the rear of 5 Greenfield Road, Slinfold.

Financial review

At the balance sheet date, the charity held unrestricted reserves of £3,235,532 (2025: £3,242,947) of which £3,077,500 (2025: £3,077,500) is attributed to the value of the Almshouses belonging to the charity. Of the remaining £158,032 (2025: £165,447), £9,428 (2025: £8,362) has been designated as an "Extraordinary repair fund' and £1,000 (2025: £1,000) has been transferred to it from the general fund, as required by the charity's governing document, as well as £66 (2025: £214) of interest received in the deposit account in which the funds are held.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management

The charity is controlled by its governing document, its Memorandum and Articles of Association, and continues a limited company, limited by guarantee as defined by the Companies Act 2006.

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H A Sherwin-Smith
K M Cook
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S O'Brien
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The Board of Trustees are responsible for the running of the charity and meet quarterly. The day-to-day administration of the charity is delegated to the Clerk to the Trustees, with appropriate remuneration agreed by the Board.

During 2024 the charity merged with Slinfold and District Nursing Association and, as part of the agreement, is now known as Slinfold Parish Cottages (incorporating Slinfold District Nursing Association).

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

.....
S O'Brien
Trustee
Dated: .....

.....
S O'Brien
Trustee
Dated:.....

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

I report to the trustees on my examination of the financial statements of Slinfold Parish Cottages (incorporating Slinfold District Nursing Association) (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Companies Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or

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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.

Katie Squire ACA, Anova
2 Piries Place
Horsham
West Sussex
RH12 1EH
Date: .....

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

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SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

BALANCE SHEET

AS AT 31 MARCH 2026

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		160,957		170,542	
Creditors: amounts falling due within one year	**13**	(2,925)		(5,095)	
Net current assets			158,032		165,447
Total assets less current liabilities			3,235,532		3,242,947
Income funds					
Unrestricted funds					
Designated funds	**14**	9,428		8,362	
General unrestricted funds		3,226,104		3,234,585	
			3,235,532		3,242,947
			3,235,532		3,242,947

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....
S O'Brien
Trustee

Company Registration No. 09158465

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Slinfold Parish Cottages (incorporating Slinfold District Nursing Association) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Violet's Barn Guildford Road, Slinfold, Horsham, West Sussex, RH13 0RA.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, its Memorandum and Articles of Association 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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 freehold properties 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.

Contributions from residents are recognised in the month in which accommodation is provided.

1.5 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 accrual basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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 bases:

Freehold land and buildings	Not depreciated
Property improvements	Not depreciated

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.

1.7 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).

1.8 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.

1.9 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.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable income		
Services provided under contract	76,480	76,880

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,162	1,673

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

5 Expenditure on charitable activities

	Charitable expenditure 2026	Charitable expenditure 2025
	£	£
Direct costs		
Insurance	2,465	2,633
Repairs and maintenance	72,805	28,810
Subscriptions	356	317
Accountancy	2,286	2,166
Consultancy	9,196	9,489
Domain hosting	192	120
Printing and postage	435	573
Legal and professional	81	8,327
Travel expenses	(2,468)	2,467
Other charitable expenditure	(291)	400
	85,057	55,302
Grant funding of activities (see note 6)	-	5,000
	85,057	60,302
Analysis by fund		
Unrestricted funds	85,057	60,302

Fees payable to the independent examiner for the preparation and examination of the accounts amounted to £2,286 (2025 - £2,166).

6 Grants payable

	Charitable expenditure 2026	Charitable expenditure 2025
	£	£
Grants to institutions:		
St Peters Church Slinfold	-	5,000

-

7 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	936	900

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

8 Trustees

One of the trustees, S E O'Brien, received remuneration of £9,196 (2025: £9,489) during the year in relation to secretarial services provided on behalf of the charity.

No trustees were reimbursed expenses during the year (2025: £nil).

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Total	-	-

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

10 Taxation

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

11 Tangible fixed assets

	Freehold land and buildings	Property improvements	Total
	£	£	£
Cost			
At 1 April 2025	2,974,911	102,589	3,077,500
At 31 March 2026	2,974,911	102,589	3,077,500
Carrying amount			
At 31 March 2026	2,974,911	102,589	3,077,500
At 31 March 2025	2,974,911	102,589	3,077,500

The carrying value of properties included within tangible fixed assets is £3,077,500 and were valued on an open market basis on 17 May 2024 by Bray Estates.

The Trustees have reviewed the property's value at the reporting date and believe the current valuation is still appropriate. They considered market conditions, available data, and any factors that could affect the value. No significant changes were found that would require a new valuation or an impairment adjustment.

The Freehold properties included within fixed assets are Almshouses and are provided by the charity to the community at affordable prices. The properties are therefore not considered to be held for investment purposes.

No depreciation has been recognised on the Freehold properties in with the Charity's accounting policy.

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

12 Debtors

Amounts falling due within one year:	2026 £	2025 £
Other debtors	120	122
Prepayments and accrued income	1,252	1,342
	1,372	1,464

13 Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors	604	3,277
Accruals and deferred income	2,321	1,818
	2,925	5,095

14 Unrestricted funds

The income funds of the charity include the following funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Extraordinary repair fund	8,362	66	-	1,000	9,428
General funds	3,234,585	77,576	(85,057)	(1,000)	3,226,104
	3,242,947	77,642	(85,057)	-	3,235,532

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Extraordinary repair fund	7,148	214	-	1,000	8,362
General funds	3,217,548	78,339	(60,302)	(1,000)	3,234,585
	3,224,696	78,553	(60,302)	-	3,242,947

SLINFOLD PARISH COTTAGES (INCORPORATING SLINFOLD DISTRICT NURSING ASSOCIATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

15 Related party transactions

Transactions with related parties

All necessary related party disclosures are provided in Note 8. There are no additional related party transactions that require further disclosure.