REGISTERED CHARITY NUMBER: 222196

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

for

Poor'sland Trust

Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Poor'sland Trust

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for the Year Ended 31 December 2025

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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 objects and aims of the charity are:

(1) to promote the education of persons who are in need of financial assistance and resident in the area of benefit.

(2) the relief of persons resident in the area of benefit who are in need, hardship or distress by:

(a) making grants of money to them; or
(b) providing of paying for goods, services or facilities for them; or
(c) making grants of money to other persons or bodies who provide goods, services or facilities to those in need.

Each year the trustees review our objectives and activities to ensure they continue to reflect the charities aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

Our objectives and aims remain to provide advancement of education and relief of poverty for all persons resident in the area of Slaidburn.

Public benefit

In setting our objectives and reviewing our grant making decisions we have given careful consideration to the Charity Commission's public benefit guidance.

Our objectives and aims as described above benefit the public and local community by enhancing the lives of those in need, hardship or distress and by promoting education of those in need.

Grantmaking

The charity's grant making policy allows the trustees to make grants, at their discretion, to individuals resident in Slaidburn in need of financial assistance to promote education or relief of financial hardship.

This ties in with the charitable objectives which are specifically to make such grants as described above.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trustees have continued to invest in their land and buildings to ensure they are maintained in good condition. They operate their work units for the twin benefits of providing local employment and producing income for the trust.

Support to the people in the community whom they consider to be needy as well as supporting local organisations for community and/or education purposes has continued in the year totalling £27,923. This includes the granting of £16,099 to local residents with less financial means in order to assist them during the Easter and Christmas Periods or times of hardship, £500 to the Slaidburn Archive to assist with ongoing costs, and £100 to the Slaidburn Steam Rally to assist with the annual costs of holding the event. £435 was granted to assist a local resident obtain lifeguard training and £10,000 was granted to St Brennands Endowed School for the purchase of computer equipment for school children and staff. £789 was granted to Slaidburn Village Hall for a new laptop.

The maintenance of the work units and local grant making is in line with the charitable objectives in assisting local people and the aforementioned institutions in being available to the public and society as a whole.

FINANCIAL REVIEW

Principal funding sources

The charity's main income source is from rents received, which amounted to £25,307. This along with other investment income of £11,417 and countryside stewardship of £44 provided total investment income of £36,768.

In accordance with the charitable objectives, £27,923 of grants have been made. The costs of generating the rental income were £12,419, and governance and support costs totalled £3,107.

Gross income less gross expenditure led to a year end deficit of £6,615.

Surpluses generated are held in reserves for future expenditure or grant making and deficits are offset against brought forward reserves.

Reserves policy

The trustees have reviewed the reserves of the charity. Their policy is to hold sufficient funds to meet at least twelve months operating costs as well as to accumulate reserves for future expenditure on local facilities in accordance with the aims and objectives of the charity.

Total funds of £890,564 are held at the year end, which includes £625,172 fixed assets. £247,805 of the fixed assets are restricted funds. Of the remaining £265,433 net current assets, funds of £201,868 are designated towards a future project to develop accommodation for the elderly in the Slaidburn area.

This leaves £63,524 unrestricted and undesignated reserves, which are held in accordance with the reserves policy above.

Going concern

The trustees use the going concern basis of accounting in the preparation on the financial statements and there is no discernible doubt about the charity being able to operate on a going concern basis of at least twelve months from the date when the financial statements are authorised.

FUTURE PLANS

Designated funds of £201,868 are being held for a future project, in which to develop accommodation for the elderly in the Slaidburn area. There is currently no time frame on starting or completing this plan but the funds are being held for a time that an opportunity to put it into action becomes feasible.

The trustees will continue to provide facilities and financial assistance for the community of Slaidburn.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a scheme dated 29 November 2011 and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

By this scheme a body of nine trustees is constituted, of whom four are to be nominated and five co-opted; each appointment must be for a term of four years.

Organisational structure

The trustees meet 4-5 times a year to discuss matters arising and plan future activities and expenditure.

They are assisted by an administrator, who is provided by Slaidburn Village Hall.

All decisions are taken by the trustees.

Induction and training of new trustees

New trustees are provided with a copy of the governing document and a verbal induction by an existing trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
222196

Principal address
Woodhouse Gate Farm
Catlow Road
Slaidburn
Clitheroe
Lancashire
BB7 3AQ

Trustees
Mr J E Harrison
Mr A Rigby
Mr H H Robinson
Mr T W Wells
Mr N M Breaks
Mrs G E Musson
Mrs H Bury
Mrs J Haigh
Mr J A Carr
Mr R J Spencer

All the trustees above, with the exception of Mr A Rigby, Mr N M Breaks, Mrs G Musson, Mr JA Carr, Mrs J Haigh and Mr RJ Spencer are mentioned on the deeds as title holders in their capacity as the trustees of The Slaidburn Poor'sland Trust.

Independent Examiner
Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Bankers
Barclays Bank PLC
Castle Street
Clitheroe
Lancashire
BB7 2BT

Approved by order of the board of trustees on 23/10/2026 and signed on its behalf by:

H H Robinson
Mr H H Robinson - Trustee

Independent examiner's report to the trustees of Poor'sland Trust

I report to the charity trustees on my examination of the accounts of Poor'sland Trust (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.



Mrs A M Smith

Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Date: 23/10/2026

Poor'sland Trust

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16	-	16	-
Investment income	2	36,768	-	36,768	38,115
Other income		50	-	50	-
Total		36,834	-	36,834	38,115
EXPENDITURE ON					
Raising funds		12,419	-	12,419	7,628
Charitable activities					
Relief of poverty		16,888	-	16,888	12,575
Advancement of education		11,035	-	11,035	4,088
Other		3,107	-	3,107	2,973
Total		43,449	-	43,449	27,264
NET INCOME/(EXPENDITURE)		(6,615)	-	(6,615)	10,851
RECONCILIATION OF FUNDS					
Total funds brought forward		649,374	247,805	897,179	886,328
TOTAL FUNDS CARRIED FORWARD		642,759	247,805	890,564	897,179

The notes form part of these financial statements

Poor'sland Trust

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	5	131	-	131	172
Investment property	6	377,195	247,805	625,000	625,000
		377,326	247,805	625,131	625,172
CURRENT ASSETS					
Debtors	7	3,815	-	3,815	5,464
Cash at bank and in hand		265,844	-	265,844	271,538
		269,659	-	269,659	277,002
CREDITORS					
Amounts falling due within one year	8	(4,226)	-	(4,226)	(4,995)
NET CURRENT ASSETS		265,433	-	265,433	272,007
TOTAL ASSETS LESS CURRENT LIABILITIES		642,759	247,805	890,564	897,179
NET ASSETS		642,759	247,805	890,564	897,179
FUNDS	9				
Unrestricted funds				642,759	649,374
Restricted funds				247,805	247,805
TOTAL FUNDS				890,564	897,179

The financial statements were approved by the Board of Trustees and authorised for issue on 23/10/2026 and were signed on its behalf by:

John E. H

Mr J E Harrison - 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 costs 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.

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

Fixtures and fittings	- 15% on reducing balance
Office equipment	- 25% on reducing balance

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

The valuation has been provided by an independent valuer who holds the relevant professional qualifications and has experience in the location and class of the investment property being valued.

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.

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1. ACCOUNTING POLICIES - continued

Donated goods
Donated goods, facilities and services are recognised at fair value upon receipt, provided their value can be reliably measured without undue cost. The basis of the fair value is estimated either from the source of the donated goods, facilities or services or from the market of comparable goods, facilities or services.

Donated goods, facilities or services are consumed/used directly by the charity and are not held for resale/distribution.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	25,307	25,619
Countryside stewardship and wayleave	44	44
Deposit account interest	11,417	12,452
	36,768	38,115

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 paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Investment income	38,115	-	38,115
EXPENDITURE ON			
Raising funds	7,628	-	7,628
Charitable activities			
Relief of poverty	12,575	-	12,575
Advancement of education	4,088	-	4,088
Other	2,973	-	2,973
Total	27,264	-	27,264
NET INCOME	10,851	-	10,851
RECONCILIATION OF FUNDS			
Total funds brought forward	638,523	247,805	886,328

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	649,374	247,805	897,179

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 January 2025 and 31 December 2025	910	5,153	6,063
DEPRECIATION			
At 1 January 2025	880	5,011	5,891
Charge for year	5	36	41
At 31 December 2025	885	5,047	5,932
NET BOOK VALUE			
At 31 December 2025	25	106	131
At 31 December 2024	30	142	172

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2025 and 31 December 2025	625,000
NET BOOK VALUE	
At 31 December 2025	625,000
At 31 December 2024	625,000

Investment Property Revaluation

	Unrestricted £	Restricted £	Total £
Balance at 31 December 2021 and 1 January 2022	242,195	247,805	490,000
Revaluations	135,000	-	135,000
Balance at 31 January 2022	377,195	247,805	625,000

continued...

6. INVESTMENT PROPERTY - continued

Fair value at 31 December 2025 is represented by:

	£
Valuation in 2022	135,000
Valuation in 2015	330,718
Cost	159,282
	625,000

If investment property had not been revalued it would have been included at the following historical cost:

	31.12.25	31.12.24
	£	£
Cost	159,282	159,282

Investment property was valued on an open market basis on 25 August 2023 by Richard Turner & Son.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	952	1,392
Other debtors	2,044	3,306
Prepayments	819	766
	3,815	5,464

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
VAT	1,031	1,003
Deposits held	1,210	1,210
Accrued expenses	1,985	2,782
	4,226	4,995

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	447,506	(6,615)	440,891
Designated fund	201,868	-	201,868
	649,374	(6,615)	642,759
Restricted funds			
Restricted fund	247,805	-	247,805
TOTAL FUNDS	897,179	(6,615)	890,564

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,834	(43,449)	(6,615)
TOTAL FUNDS	36,834	(43,449)	(6,615)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	638,523	10,851	649,374
Restricted fund			
Restricted fund	247,805	-	247,805
TOTAL FUNDS	886,328	10,851	897,179

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	38,115	(27,264)	10,851
TOTAL FUNDS	38,115	(27,264)	10,851

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	638,523	4,236	642,759
Restricted fund			
Restricted fund	247,805	-	247,805
TOTAL FUNDS	886,328	4,236	890,564

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	74,949	(70,713)	4,236
TOTAL FUNDS	74,949	(70,713)	4,236

The designated funds of £201,868 are held towards a future project to develop accommodation for the elderly in the Slaidburn area.

The restricted funds of £247,805 relate to a grant received towards the cost of the investment property.

10. RELATED PARTY DISCLOSURES

£150 was gifted to Mrs Brenda Harrison as a thank you for completing the annual bookkeeping for the charity in the year ending 31 December 2025. She is the spouse of Trustee Mr John Harrison and the gift was agreed by Trustees at a meeting of Trustees.

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

£150 was gifted to Mrs Brenda Harrison as a thank you for completing the annual bookkeeping for the charity in the year ending 31 December 2024. She is the spouse of Trustee Mr John Harrison and the gift was agreed by Trustees at a meeting of Trustees.

There were no other related party transactions for the year ended 31 December 2024.

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

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations in kind	16	-
Investment income		
Rents received	25,307	25,619
Countryside stewardship and wayleave	44	44
Deposit account interest	11,417	12,452
	36,768	38,115
Other income		
Sundry Income	50	-
Total incoming resources	36,834	38,115
EXPENDITURE		
Raising funds		
Insurance	2,653	2,414
Light and heat	3,644	3,231
Rates and water	377	192
Repairs	5,707	899
Internet	38	892
	12,419	7,628
Charitable activities		
Bad debts	-	(1,306)
Grants	27,923	17,969
	27,923	16,663
Support costs		
Management		
Rent	150	70
Administration fees	1,560	1,560
Fixtures and fittings depreciation	5	5
Office equipment depreciation	36	48
	1,751	1,683
Other		
Sundries	151	150
Governance costs		
Independent examination fee	1,105	1,040
Carried forward	1,105	1,040

	31.12.25 £	31.12.24 £
Governance costs		
Brought forward	1,105	1,040
Legal and professional fees	100	100
	1,205	1,140
Total resources expended	43,449	27,264
Net (expenditure)/income	(6,615)	10,851