Charity Registration No. 229941

UNITED CHARITIES AND OTHERS

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED
5 APRIL 2026

UNITED CHARITIES AND OTHERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev. S Jones Rev. S. Follett K J Harjette R T Bull H Delaitre A H Peperell R Buckeridge J Shepherd
Charity Number	229941
Principal Address	The Parish Office The Causeway Marlow SL2 2AA
Independent Examiner	Adam Howarth ACMA
Bankers	Lloyds Bank plc
Website	https://heart4marlow.org/

UNITED CHARITIES AND OTHERS

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2026

The Trustees present their report and unaudited financial statements for the year ended 5 April 2026.

The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2019), the Charities Act 2011 and in accordance with the trust deed.

Objectives and activities

The objects, purpose and activities of the charity is "The Prevention Or Relief Of Poverty". This includes the principal activity of supporting individuals with food vouchers in the Great Marlow area.

Public Benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

Donation making policy

The Trustees decide on the donations to be made within the scope of the Trust's objectives and to further the charity's purpose for the public benefit.

Achievements and performance

466 food voucher donations totalling £36,930 were distributed to individuals during the year (2025: 396 vouchers totalling £31,680) fulfilling the main objective of the charity.

Financial review

The income comes from generous public donations and fundraising events, and from the rental of 30 allotment plots and a grazing field.

The results are set out in the Statement of Financial Activities on page 7. The Trust made food voucher donations of £36,930 (2025: £31,680) and received income of £28,698 (2025: £42,154). The reserves carried forward are £14,440 (2025: £23,624), which are considered to be satisfactory for future needs.

Reserves policy

The Trustees' policy is to utilise the General Fund for charitable purposes within a year of income receipts.

Risk management

The affairs of the Trust are on a small scale and are handled directly by the Trustees.

Plans for future periods

The aim of the Trustees for the next year is to continue making donations to various individuals.

Structure, governance and management

United Charities and Others, working as Marlow United Charities, is constituted under a registration dated 10 March 1964. This amalgamated some 13 primary small charities, some from Victorian times.

The Trustees who served during the year were:

Rev. S Jones (resigned 4 December 2025)
Rev. S Follett (appointed 2 February 2026)
K J Harjette
R T Bull
H Delaitre
A H Peperell
R Buckeridge
J Shepherd

The Trustees' Report was approved by the Board of Trustees.

John Shepherd

John Shepherd
Trustee

Dated: 14 September 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 5 APRIL 2026

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 income and expenditure of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

UNITED CHARITIES AND OTHERS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON UNITED CHARITIES AND OTHERS

I report to the Trustees on my examination of the financial statements of United Charities and Others ('the charity') for the year ended 5 April 2026 which are set out on pages 7 to 10.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (be 2011 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently. I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act: or
2. the financial statements do not accord with those records: or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be draw in this report in order to enable a proper understanding of the financial statements to be reached.

Adam Howarth

Adam Howarth ACMA

Dated: 14 September 2026

UNITED CHARITIES AND OTHERS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2026

	Notes	Unrestricted general fund 2026 £	Unrestricted general fund 2025 £
Income from:			
Donations		25,520	35,523
Property rent		3,058	6,451
Interest		120	180
Total income		28,698	42,154
Expenditure on:			
Charitable activities	3	36,930	31,680
Other expenditure	3	951	21
Total expenditure		37,881	31,701
Net income and movement in funds		(9,183)	10,453
Total funds brought forward		23,624	13,171
Total funds carried forward	5	14,441	23,624

UNITED CHARITIES AND OTHERS

BALANCE SHEET
AS AT 5 APRIL 2026

	Notes	2026 £	2025 £
Current Assets			
Cash at bank and in hand		14,441	23,624
Creditors: amounts falling due within one year		-	-
Net current assets and **Total assets less current liabilities**		14,441	23,624
Funds			
Unrestricted general funds	5	14,441	23,624

The financial statements from pages 7 to 10 were approved by the Trustees on xx June 2026 and signed on their behalf by:

John Shepherd

John Shepherd
Trustee

1 Accounting policies

Charity information

United Charities and Others is a charity registered in England and Wales by the Charity Commission (charity number 229941). Details of the principal address are given on the legal and administrative information page of financial statements. The charity's operations and principal activities are described in the Trustees' Report.

Accounting convention

The financial statements have been prepared in accordance with applicable standards under the historical convention with assets and liabilities initially recognised at historical cost. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) and the Charities Act 2011.

The financial statements 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 has involved following the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) rather than the Accounting and Reporting by Charities. Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

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 £.

Going concern

The Trustees are not aware of any material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In the view of the Trustees. The charity has sufficient reserves to continue in operation for at least twelve months after the approval of the financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised once the charity has entitlement to it, it is probable that it will be received and the
amount receivable can be measured reliably.

Donations

Donations are accounted for on a receipts basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs. are allocated or apportioned to the applicable expenditure heading.

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.

The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3 Charitable activities

	2026 £	2025 £
Food vouchers distributed to individuals	36,930	31,680
Other costs: Water rates, insurance, bank charges	951	21
Total expenditure on charitable activities	37,881	31,701

4 Trustees

The Trustees, who are considered to be the key management personnel, received no remuneration or expenses for their services (2023: nil). There were no employees during the year or the prior year.

5 Movement in funds

	Balance at 6 April 2025 £	Income £	Expenditure £	Balance at 5 April 2026 £
Unrestricted funds	23,624	28,698	(37,881)	14,441

Comparative movement in funds

	Balance at 6 April 2024 £	Income £	Expenditure £	Balance at 5 April 2025 £
Unrestricted funds	13,171	42,154	(31,701)	23,624

All funds are represented by Cash at Bank.

6 Land

The charity has freehold title to allotments and a grazing field which were donated to the charity in the 19th century. The land has not been revalued due to the costs involved being disproportionate to the small scale of the charity's activities.