Charity registration number: 247300

THE LANGDALE TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

The Langdale Trust
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The Langdale Trust
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	D Warrender - Chair L Warrender C Giles F Giles S Lee L Ward (appointed 19/01/2025) P Cowley (appointed 19/01/2025) S James (appointed 19/01/2025)
Charity Number	247300
Principal Address	Spencer's Retreat Spencer's Lane Berkswell CV7 7BY
Independent Examiner	Daniel Wheatley FCCA Skye Business Support Ltd Union House 111 New Union Street Coventry CV1 2NT
Bankers	Lloyds Bank PLC 25 Gresham Street London

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The objectives of the charity are;

- To be available to children with special education needs and their families; and
- To those affected by poverty or social and economic inequalities
- To make available 5.2 acres of land in Berkswell, Solihull for the purpose of 'retreat, respite and recuperation', thus improving mental wellbeing for all.

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

Financial Review

Financial Position

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.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The board of trustees have examined the major strategic, business and operational risks to which the charity is exposed, particularly related to the operations and finances of the trust, and are satisfied that systems are in place to mitigate its exposure to them.

Structure, Governance and Management

Trustee Selection Methods

Trustees are appointed and elected in accordance with the terms set out in the governing document.

Management

The charity is headed by its trustees who are ultimately responsible for day to day operations. Decisions made in formal trustee meetings are communicated to staff who perform direct and administrative roles, and overseen by the trustees.

The current members of the Board of Trustees are set out on the information page. All appointments were approved at the Charity's AGM and there were no other movements during the year.

New trustees may be co-opted by the existing trustees and undergo familiarisation training in the nature and objects of the charity and financial accounting matters.

The trustees' report was approved by the board of trustees and signed on its behalf by:

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D Warrender	L Warrender
Trustee	Trustee
Date	

The Langdale Trust
Independent Examiner's Report to the Trustees of The Langdale Trust
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of The Langdale 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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

Daniel Wheatley FCCA

Date
Union House
111 New Union Street
Coventry
CV1 2NT

The Langdale Trust
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	33,387	-	33,387	40,526
Investments	**4**	92	-	92	150
		33,479	-	33,479	40,676
EXPENDITURE ON:					
Raising funds	**6**	(27,915)	-	(27,915)	(28,849)
NET INCOME		5,564	-	5,564	11,827
NET MOVEMENT IN FUNDS		5,564	-	5,564	11,827
RECONCILIATION OF FUNDS:					
Total funds brought forward		23,308	155,000	178,308	166,481
TOTAL FUNDS CARRIED FORWARD	**13**	28,872	155,000	183,872	178,308

The notes on pages 8 to 11 form part of these financial statements.

The Langdale Trust
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	40,526	-	40,526
Investments	**4**	150	-	150
		40,676	-	40,676
EXPENDITURE ON:				
Raising funds	**6**	(28,849)	-	(28,849)
NET INCOME		11,827	-	11,827
NET MOVEMENT IN FUNDS		11,827	-	11,827
RECONCILIATION OF FUNDS:				
Total funds brought forward		11,481	155,000	166,481
TOTAL FUNDS CARRIED FORWARD	**13**	23,308	155,000	178,308

The notes on pages 8 to 11 form part of these financial statements.

The Langdale Trust
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**9**	18,328	155,000	173,328	155,000
		18,328	155,000	173,328	155,000
CURRENT ASSETS					
Debtors	**10**	697	-	697	-
Cash at bank and in hand		10,635	-	10,635	23,308
		11,332	-	11,332	23,308
Creditors: Amounts Falling Due Within One Year	**11**	(788)	-	(788)	-
NET CURRENT ASSETS (LIABILITIES)		10,544	-	10,544	23,308
TOTAL ASSETS LESS CURRENT LIABILITIES		28,872	155,000	183,872	178,308
NET ASSETS		28,872	155,000	183,872	178,308
FUNDS OF THE CHARITY					
Restricted Funds				155,000	155,000
Unrestricted Funds				28,872	23,308
TOTAL FUNDS	**13**			183,872	178,308

On behalf of the board

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D Warrender L Warrender

Trustee Trustee
Date

The notes on pages 8 to 11 form part of these financial statements.

1. General Information

The Langdale Trust is an unincorporated charity registered with the Charity Commission, registered charity number 247300. The principal address is Spencer's Retreat, Spencer's Lane, Berkswell, CV7 7BY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Financial Reporting Standard 102 - Reduced Disclosure Exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows and Section 3 Financial Statement Presentation paragraph 3.17 (d).

2.3. Going Concern Disclosure

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.

2.4. Fund Accounting

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 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.

2.5. Incoming Resources

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2.6. Resources Expended

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.

2.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0% freehold land and 5% on events barn
Plant & Machinery	10% straight line

2.8. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	31,626	40,526
Grants	1,761	-
	33,387	40,526

4. **Investment Income**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	92	150

5. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	1,150	-

6. **Analysis of Expenditure**

	2025 Support costs (see note 7) £
Raising funds	27,915

	2024 Support costs (see note 7) £
Raising funds	28,849

7. **Support Costs**

	2025 Raising funds £
General administration	26,765
Depreciation	1,150
	27,915

	2024 Raising funds £
General administration	28,849

8. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

9. **Tangible Assets**

	Land & Property Freehold £	Plant & Machinery £	Total £
Cost			
As at 1 January 2025	155,000	-	155,000
Additions	15,952	3,526	19,478
As at 31 December 2025	170,952	3,526	174,478
Depreciation			
As at 1 January 2025	-	-	-
Provided during the period	797	353	1,150
As at 31 December 2025	797	353	1,150
Net Book Value			
As at 31 December 2025	170,155	3,173	173,328
As at 1 January 2025	155,000	-	155,000

10. **Debtors**

	2025 £	2024 £
Due within one year		
Other debtors	697	-

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	788	-

12. Capital Commitments

There were no commitments outstanding at the year end.

13. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	23,308	33,479	(27,915)	28,872
Restricted funds				
Restricted Fund	155,000	-	-	155,000
Total funds	178,308	33,479	(27,915)	183,872

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	11,481	40,676	(28,849)	23,308
Restricted funds				
Restricted Fund	155,000	-	-	155,000
Total funds	166,481	40,676	(28,849)	178,308

14. Transactions with Trustees

No trustee expenses have been incurred.

15. Related Party Disclosures

There was no remuneration of key management personnel and there were no related party transactions in the year.

The Langdale Trust
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations	16,841	10,333
Bookings	14,785	18,126
S Morris reimbursement	-	12,067
Grants	1,761	-
	33,387	40,526
Investments		
Bank interest receivable	92	150
	92	150
	33,479	40,676
EXPENDITURE ON:		
Raising funds		
Animal feed	(7,511)	(12,466)
Animal services	(2,095)	(919)
Event services and supplies	(1,637)	(2,006)
Gardening supplies	(207)	(12)
IT services	(466)	(157)
Repairs, renewals and maintenance	(7,925)	(2,257)
Insurance	(1,161)	(458)
Cleaning and sanitation	(184)	-
Grant monies utilised	-	(5,557)
Waste removal services	(3,420)	(1,852)
Accountancy fees	(1,520)	(1,510)
Legal fees	-	(952)
Bank fees	(123)	-
Online giving platform expenses	(516)	(432)
DBS checks	-	(271)
Depreciation	(1,150)	-
	(27,915)	(28,849)
	(27,915)	(28,849)
NET INCOME	5,564	11,827