Charity COMMISSION for England and Wales

Independent Examiner's Report on the Accounts

CC57(b)

Receipts and Payment Accounts

Report to the trustees/members of: NICHOLL AND DANIEL HOMES

Registered charity number (optional): 249197

On accounts for the year ended: 31/12/25

Set out on pages:

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention ~~(other than that disclosed overleaf~~ *):

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in brackets if they do not apply.

Signed: M. Wiffen Date: 12.10.2026

Name: MICHAEL PHILIP FRANCIS WIFFEN

Relevant professional qualification or body (if any): CHARTERED INSTITUTE OF PUBLIC FINANCE & ACCOUNTANCY

Address: 186 SHERRARDS WAY
BARNET
EN5 2BS

Nicholl & Daniel Homes
Charity No 249197
Revenue Account 2025

	£		£
Premises Costs	4,714.10	Conttributions received	87,348.69
Repairs & Maintenance	31,805.04	Interest	151.14
Major work	2,533.48	Reserve interest	3.12
Management expenses	19,228.08	Investment income	
Almshouse Assn fees	419.00	Permanent Endowment	3,476.21
Administration	146.20	Other CCLA	561.99
Christmas expenses	724.00		
	59,569.90		91,541.15
Charinco reinvested	4,183.85	Charinco	4,183.85
SURPLUS c/dwn	31,968.25		
	95,722.00		95,725.00

	£		£
Accumulated Fund		Balance b/fwd	4,934.45
		Surplus b/dwn	31,968.25
Balance c/fwd	36,902.70		
	36,902.70		36,902.70

	£		£
Permanent Endowment		Balance b/fwd	80,000.00
		Interest Witheld	3,121.46
Balance c/fwd	83,121.46		
	83,121.46		83,121.46

Balance sheet 31 December 2025	£		£
		Permanent Endowment	83,121.46
Accumulated Fund	36,902.70	Blackrock Investments	63,022.54
		Charinco ERF	24,629.36
INVESTMENTS	180,336.94	CCLA COIF	4,397.98
		COIF Surpus income	8,510.33
		Reserve fund	282.81
		Current account	5,901.60
		Managing Agents	27,373.56
	217,239.64		217,239.64

Hon Treasurer
T Durkin
17 March 2026

Nicholl & Daniel Homes
Charity No 249197
Management Account as at 31 December 2025

			£
Voids	6,111.70	Arrears b/f -	8,545.85
Received	87,348.69	Contributions due	89,093.60
Arrears written off	5,093.95		
Arrears c/fwd	262.33	In advance	1,177.22
	98,816.67		98,816.67

			£
Premises			
Routine Maintenance	31,805.04	Contributions rec'd	87,348.69
Major Work	2,533.48	Bank interest	151.14
Cleaning	222.48		
Gardening	1,186.56		
Insurance	2,493.94		
Electricity	461.12		
Pest Control	350.00		
Administration	139.20		
Christmas	724.00		
Management fees	19,228.08		
	59,143.90		
Surplus	28,355.93		
	87,499.83		87,499.83

			£
Managing Agent			
Deficit b/fwd	982.37	Surplus b/d	28,355.93
Balance c/fwd	27,373.56		
	28,355.93		28,355.93