THE KINGSCLERE CHARITIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

Charity Registration No's:

Kingsclere Welfare Charities	237218
Charity of Lady Rebecca Kingsmill	260864
The Educational Foundation of Robert Higham	307212
The Robert Higham Apprenticing Charity	307083

THE KINGSCLERE CHARITIES

STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

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THE KINGSCLERE CHARITIES

CHARTERED ACCOUNTANTS REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2025

We have compiled the financial statements of The Kingsclere Charities for the year ended 31st December 2025 which comprise the Income & Expenditure Account and related notes from the accounting records and information and explanations you have given to us. As stated in the notes, the accounts have been prepared in a format which does not comply with that of the Statement of Recommended Practice - Accounting for Charities. The format which has been adopted is consistent with that used in previous years, and the Trustees are satisfied that the format used does provide a clear understanding of the charities financial activities for the year

This report is made to the Charity's Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to memebrs undertaking the compilation of financial statements.

You have approved the financial statements for the year ended 31st December 2025 and, as described on page 2, you have acknowledged your responsibility for them, for the appropriateness of the accounting basis and for providing all information and explanations necessary for their compilation. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

C B Heslop & Company Limited ..... Date 18.06.2026
Chartered Accountants
1 High Street
Thatcham
Berks
RG19 3JG

THE KINGSCLERE CHARITIES

STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

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 Charities' financial activities during the year and of their financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Charities will continue its operations.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charities and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable Law. They are also responsible for safeguarding the assets of the Charities and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

THE KINGSCLERE CHARITIES

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Kingsclere Welfare Charities	Charity of Lady Rebecca Kingsmill	The Educational Foundation of Robert Higham	The Robert Higham Apprenticing Charity	Total	2024
Income						
Investments	2,151.67	8.80		24,010.68	26,171.15	17,887.12
Bank interest	830.12	276.69	1,383.48	2,490.27	4,980.56	4,200.92
	2,981.79	285.49	1,383.48	26,500.95	31,151.71	22,204.85
Expenditure						
Grants	7,949.88			4,831.16	12,781.04	11,115.29
Clerks salary	1,626.64			1,626.64	3,253.28	3,062.10
Accountancy	152.10	50.70	101.40	709.80	1,014.00	1,014.00
Professional fees	33.37	11.12	22.25	155.72	222.46	1,251.21
Office costs	102.29	34.10	68.19	477.34	681.92	2,102.48
Bank charges	7.43	2.48	12.38	22.27	44.56	70.00
Repairs					-	680.00
Public liability insurance	191.80		61.38	514.02	767.20	1,120.00
	10,063.51	98.40	265.60	8,336.95	18,764.46	12,452.84
Robert Higham income apportionment	6,002.67		6,002.67	(12,005.34)	-	-
Net income/expenditure before gains	(1,079.05)	187.09	7,120.55	6,158.66	12,387.25	1,672.96
Investment Gains/(Losses)	(23,145.89)	(15.07)	(27.66)	(69,404.62)	(92,593.24)	65,827.12
Net income/expenditure after gains	(24,224.94)	172.02	7,092.89	(63,245.96)	(80,205.99)	67,500.08
Balance b/f	596,300.31	1,536.79	134,544.47	347,239.61	1,079,621.18	1,079,621.18
Balance c/f	572,075.37	1,708.81	141,637.36	283,993.65	999,415.19	1,012,121.12
	-	-	-	-	-	-
Represented by:						
Land at Kingsclere	78,500.00	-	78,500.00	157,000.00	314,000.00	314,000.00
Quoted Investments	460,389.08	299.88	550.29	99,681.98	560,921.23	587,687.35
Debtors - rent receivable	-	-	-	-	-	-
Cash at bank	34,687.04	1,408.93	62,587.07	28,938.31	127,621.35	127,962.83
Creditors - sums payable	-1,500.75	0.00	0.00	-1,626.64	-3,127.39	-17,529.06
	572,075.37	1,708.81	141,637.36	283,993.65	999,415.19	1,012,121.12

Approved by the Trustees on ..... 18.06.26 .....

And signed on their behalf by..... .....

THE KINGSCLERE CHARITIES

STATEMENT OF INCOME
FOR THE YEAR ENDED 31ST DECEMBER 2025

KWC	OCC	Investment Details	Holding		2025	2024
1	**001**	William Atfield Charity	2.66	COIF Income	1.50	1.48
2	**012**	Andrew Chamberlain Charity	10.12	COIF Income	5.73	5.59
3	**003**	John Fawconer Charity	35.21	COIF Income	19.97	19.44
4	**002**	George Higham Charity	3.09	COIF Income	1.74	1.69
6	**010**	James Kilpin Charity	71.00	COIF Income	40.27	39.23
7	**004**	Sir James Lancaster Charity	230.17	COIF Income	130.57	127.14
8	**009**	Osman's Land Charity	24.40	COIF Income	13.84	13.48
9	**008**	William Pigeon Charity	1.92	COIF Income	1.09	1.05
10	**007**	James Widmore Charity	17.75	COIF Income	10.08	9.81
11	**005**	Queen Victoria Memorial (Maternity) Charity	3396.58	COIF Income	1,926.88	1,876.27
		Kingsclere Welfare Charities			2,151.67	2,066.38
14	013	Lady Rebecca Kingsmill Charity	15.52	COIF Income	8.80	8.57
	542070001	Robert Higham Apprenticing Charity	4518.07	Charinco	1,680.74	271.08
			6004.80	Charishare	6,528.15	1,522.22
			2200.97	COIF Income	1,248.62	1,215.81
					9,457.51	3,009.11
15	011	Robert Higham Charities	20,034.42	COIF Income	11,365.53	11,067.03
	014	Robert Higham ED 450150014T	28.48	COIF Income	16.14	15.73
			Byng	Land	36.00	36.00
			Dring Patrick	Land	200.00	200.00
			Taylor	Land	1,117.50	1,117.50
			Hiscock	Land	90.00	-
			R. Tidy	Land	1,728.00	338.00
					14,553.17	12,774.26
		Robert Higham Charity & Robert Higham Apprenticing Charity			24,010.68	15,783.37
		Allocation of income				
		The Robert Higham Apprenticing Charity		1/2	12,005.34	7,891.69
		The Educational Foundation of Robert Higham		1/4	6,002.67	3,945.84
		Kingsclere Welfare Charities		1/4	6,002.67	3,945.84
					24,010.68	15,783.37

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

Accounting Convention

The accounts have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Investment Income

Investment income is accounted for in the period in which the Charities are entitled to receipt.

Land at Kinsclere

The Charities own agricultural lands which generate rental income. The land is included in the summary of assets set out on page 3 and is shown at revalued amounts. This was revalued at 31st December 2022.

Quoted Investments

The Charities own quoted investments which generate investment income. Those investments are included in the summary of assets set out on page 3 and are shown at their market value at the year end date.

Presentation of Financial Statements

The accounts have been prepared in a format which does not comply with that of the Statement of Recommended Practice - Accounting for Charities. The format which has been adopted is consistent with that used in previous years. The Trustees are satisfied that the format used does provide a clear understanding of the charities financial activities for the year.