Charity registration number 700336 (England and Wales)

Company registration number 02213003

TARPORLEY WAR MEMORIAL HOSPITAL TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026



TARPORLEY WAR MEMORIAL HOSPITAL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L Murphy Miss H M Harding Mrs C Stein Mr C Josephs Dr P Chrisp Mrs K S Edge Mr H W Picken
Charity number (England and Wales)	700336
Company number	02213003
Registered office	14 Park Road Tarporley Cheshire CW6 0AP
Independent examiner	Xeinadin North West Limited First Floor, The Foundation Herons Way Chester Business Park Chester Cheshire CH4 9GB
Investment advisers	Rathbones Group Plc 30 Gresham Street London EC2V 7QN

TARPORLEY WAR MEMORIAL HOSPITAL TRUST

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TARPORLEY WAR MEMORIAL HOSPITAL TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also directors of Tarporley War Memorial Hospital Trust ('the Charity') for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

During 2025/26, the health and wellbeing projects we had supported through our 2024 grant campaign were in their delivery phase and we worked closely with the organisations involved to assess their impact. The trustees were particularly pleased with the range of physical and mental health and wellbeing services that were brought closer to Tarporley and the surrounding area through our funding, benefitting more than 800 older and younger members of our community.

In October 2025 we hosted our first Community Health & Wellbeing Awards evening, which we combined with our Annual General Meeting (AGM). With the help of local sponsors, around 100 of us met to celebrate the individuals and organisations who do so much to support health and wellbeing in our area. The awards were presented in two parts: one celebrating our health and wellbeing initiatives and the other recognising community spirit. The event was also an important opportunity for us to convey key messages about the Charity's role as a grant maker, now playing a wider role in supporting health and wellbeing within the community.

We also took some learnings from our 2024 grant campaign, which helped us refine our approach to a second, more targeted grant campaign in March 2026. This focused on the 4 key themes that had emerged from our community survey, which we shared in our previous report: mental health support, health screenings, dementia/ carer support, and fitness and wellbeing. The campaign was open to all of these themes, although we were particularly keen to hear from organisations whose projects aimed to improve mental health support, as we recognised this was an area where more was needed to support our community.

As reported last year, our strategic partner on site, the Countess of Chester Hospital NHS Foundation Trust ("the CoCH"), renewed its lease agreement with us in April 2025. This ensures continuity of tenancy for a further 3 years. Working with other local health and social care providers, CoCH is gradually increasing the range and frequency of outpatient services available to support the rural population and continues to use the premises as a hub for teams providing care within the community.

Vision, Mission and Values

As we reflect on our achievements this year, the board has reaffirmed our vision, mission and values and these continue to underpin our strategic and operational decisions.

OUR VISION – A community in which everyone has access to the health and social care services and support they need.

OUR MISSION – To benefit the health and wellbeing of the local community.

OUR VALUES

- **Health & wellbeing** - we are passionate about supporting the physical and mental health and wellbeing of our community.
- **Community** - is important to us. We want to make a real difference and offer the help and support people need, at the hospital premises, at home or elsewhere. We are happy to work in partnership with others to achieve our aims.
- **Caring** - we care about what we do. We believe we can make a difference to those who need health and wellbeing care and support.
- **Openness and transparency** – we want to understand how best we can help people who might need us; we are proactive and present in the community and value feedback and engagement.

Objectives and activities

The Charity's objects are specifically restricted to the following for public benefit:

- the advancement of health; and
- the relief of those in need by reason of age, ill health or disability.

We aim to achieve this by working in partnership with others and providing grants to enhance health and social care services for the local community.

We are also a landlord, having leased Tarporley War Memorial Hospital to the CoCH since April 2022. While we are no longer involved in any clinical services ourselves, this strategic partnership helped us put the Charity on a stronger financial footing and secured the facility's future so that local people can continue to benefit from health and social care services closer to home.

Our continuing strategic aims

a. To create a culture which enables our staff and stakeholders to thrive

Our trustees and staff work closely together using regular meetings and workshops to develop plans collaboratively. Ideas are valued and constructive challenge is encouraged to ensure a range of perspectives is considered. Our first Community Health and Wellbeing Awards in October 2025 gave us the opportunity to share key messages with stakeholders and gather feedback, and lessons from the event are shaping our approach to future activities. We applied the same reflective approach to our research and our March 2026 grant campaign, refining our processes and considering where we could add the greatest value.

b. To engage openly and effectively with our community partners

Supported by our dedicated Community Engagement Lead, we regularly reach out to local charities and organisations with similar aims and objectives. Some of these have become our grantees, delivering health and wellbeing projects aligned to the key themes identified in our previous community survey. Our community partners help us stay in touch with the evolving health and social care needs in our area so that we can continue to focus our support where needed most.

During the year, we also appointed a Communications Lead to promote the Charity's mission, projects and impact. We believe that increasing our visibility and engaging our community in the work that we do is key to enabling priority fundraising activities in the future.

c. To enhance health and social care provision within our community

A broad range of health and wellbeing initiatives were delivered during the reporting period, benefitting both older and younger age groups. These included initiatives supported through our £120k grant funding commitment in the prior year and a further £66k awarded during the year for new projects or continuing commitments. All of these projects offer enhanced support for health and wellbeing, and reflect the key themes identified through our community survey: mental health support, health screenings, dementia and carer support, and fitness and wellbeing.

d. To consolidate our financial sustainability

The Charity had budgeted to use a proportion of its reserves during 2025/26 to support its grant-making activities. However, lower grant expenditure than originally anticipated, together with positive investment performance, resulted in an overall net surplus for the year. This year, grants totalling £66k were awarded, which was less than in the previous year's campaign (2025: £155k). Similarly to last year, trustees felt it would be appropriate to use some of the Charity's reserves in order to maintain charitable activities while fundraising was still limited. This is in line with the Charity's intention to develop longer-term strategic partnerships with other funders and delivery partners.

Recognising that regular donations were declining, trustees had planned to test new fundraising opportunities during the year to protect future reserve levels. Ultimately, this was delayed while we considered how to identify the specific health and wellbeing initiatives that would best meet local needs and strengthen our case for support. However, planning for more active fundraising is now underway.

We have a duty to report on the Charity's public benefit under section four of the Charities Act 2011. We are confident that we meet the benefit requirement, having taken Charity Commission guidance into consideration. We have carried out our charitable purpose for the public benefit by using funds to support health and social care initiatives that benefit the health and wellbeing of the local community.

Achievements and performance

Significant activities and achievements against objectives

During 2025/26, most of the projects to which we had committed funds in our 2024 grant campaign were in their delivery phase. As well as assessing the benefits achieved, we used the experience to inform and refine our approach to our next campaign in March 2026.

We were proud to work with our community partners to fund a broad range of health and wellbeing initiatives that benefitted people of all ages during the year.

- **Changing Lives Together (CLT)** – A weekly telephone befriending service supported 78 people in total, helping to reduce isolation, improve wellbeing and build confidence. This was supplemented with monthly "Crafternoon Tea" sessions hosted at Tarporley Hospital. 34 new volunteers were also recruited from Tarporley and the surrounding areas to facilitate the weekly calls, promoting wellbeing and a sense of community for everyone involved.

- **Disability Positive** – A new social group, Tarporley Social Circle, was established for adults with lived experience of disability and long-term health conditions. There were 16 members in total with average groups of 7 meeting weekly to enjoy activities and trips together, forming new friendships and connections. 90% rated their experience as excellent and we're delighted that the group is still meeting regularly.

- **Deaf & Sensory Network (DSN)** – The Tarporley Tinnitus Group meets monthly at Tarporley Hospital, offering practical advice, informative talks and peer support for people living with tinnitus. By summer 2025, the group had 54 members, with an average of 15 attending each session. Members really valued the opportunity to share experiences and learn about alternative therapies and coping strategies. Under DSN's guidance, the group is working towards becoming self-sufficient and fully volunteer led.

- **End of Life Partnership (EOLP)** – 12 educational sessions covering a range of topics were delivered to 113 family carers, community professionals and volunteers to help them develop the confidence to provide end-of-life care and to offer support for loss, grief and bereavement. 100% of attendees said they found the experience positive, 98.2% of carers felt better informed and 91.1% of carers felt more able to cope.

- **Kelsall Wellbeing Hub** – Our funding for a memory art class for people living with dementia and their carers ran until June 2025. There were typically 6 participants each week attending with their carers and everyone involved found the sessions beneficial, not just for the art therapy, but also for the social interaction and sense of wellbeing and personal achievement. We were so pleased to hear the hub had secured further funding to continue the activity.

  We also supported the hub's mural project, which aimed to encourage intergenerational cohesion. Following a design workshop over the summer, a team whose ages ranged from 4 to 90 spent a whole weekend painting the mural together. We were proud to attend the unveiling and celebrate with everyone involved.

- **Older People Active Lives (OPAL)** – Our contribution to OPAL's Putting Carers First project extends over 2 years to summer 2026. As at May 2026, a total of 43 carers within Tarporley and the surrounding villages were being supported through their monthly dementia group, support at home service and carer outings. 100% of carers felt the services had helped them gain support from other carers and improve their wellbeing.

- **Whitegate Station Community Group (WSCG)** – Throughout the school year, 10 pupils with learning difficulties took part in the café's SEN Friday project. The pupils learnt to prepare food safely, working as part of a team and serving customers in the community café. Pupils really enjoyed their experience, developed their confidence and gained valuable life skills.

- **Eternity Care Services (ECS)** – The Poppy Club, hosted by ECS, offers older members of our community the chance to have fun, stay active and connect with others. As the club is dementia friendly, it also provides important respite for carers. Approximately 12 people and their carers are being supported each week, and we continue to subsidise this service to keep the cost as low as possible for the attendees.

- **Cardiac Risk in the Young (CRY)** – In July 2025, we were proud to fund a second free heart screening event at Tarporley Hospital for 201 young people aged 14-35. Screenings can detect potentially life-threatening heart conditions that would benefit from lifestyle advice, treatment or surgery. 13 of those screened were referred for further investigation following their ECG.

By August 2025 we had appointed a Communications Lead to help us develop and deliver a communications strategy that will establish our new identity as a fundraising grantmaker and engage the community more effectively in our charitable activities. We are confident this approach will build a stronger foundation for future fundraising.

Shortly after in October, we combined our AGM with our first Community Health and Wellbeing Awards evening to celebrate our health and wellbeing initiatives and to recognise the individuals and organisations who do so much to support our community. It was also a great opportunity to share key messages and gather feedback.

Building on what we had learnt from our initial campaign, we then launched a second, more targeted grant campaign in March 2026. This time we were looking specifically for projects linked to our key themes – mental health, dementia/carer support, health screenings, and fitness and wellbeing – and committed approximately £50,000 to fund additional projects in 2026/27.

Alongside our grant activities, we continued to work closely with the Purple Angel charity and local businesses to develop the Dementia-Friendly Tarporley initiative, which is now being widened to incorporate around 120 local businesses in Tarporley and the surrounding villages. This aims to ensure people living with dementia are understood and well supported in their communities.

As plans to resume active fundraising were deferred while we considered future health and wellbeing priorities there were no Charity-led fundraising events or campaigns during the year. However, as in previous years, we were still fortunate to receive donations, including regular gifts, legacies and community fundraising, to supplement our rental income.

The Vintage Charity Shop is also a key income stream for us and the shop enjoyed another particularly busy and successful year raising funds for the Charity. As always, we are so grateful to all our volunteers for their time and dedication and, of course, to our community for their valued support and donations of items for sale.

Usage of the Tarporley facilities continues to improve slowly, with some clinical services operating on a daily or weekly basis and others less frequently. Although this sits outside the direct control of the Charity, we do liaise with the CoCH to encourage them to expand services from the facility and to share community-based feedback, which we believe adds value to their own data. As we write, the following NHS teams and outpatient services are currently operating at or from the premises:

- Musculoskeletal (MSK) physiotherapy
- Community paediatrics (including physiotherapy)
- Consultant-led paediatric clinic
- Neurodevelopmental paediatrics (ASD and ADHD assessments)
- Ultrasound
- Community midwife clinics, including antenatal classes
- Neurotherapy services, including Pilates and one-on-one appointments
- Dietetics services group sessions
- Speech and language services
- Dermatology
- Care in the Community Team clinics (podiatry, heart failure, leg ulcer and doppler)
- Starting Well Service (including health visitor open advice clinic)
- Talking therapies
- Rural Community Response Hub – integrated health and social care teams working in the community to avoid hospital admissions
- Cheshire & Merseyside AAA screening programme
- Diabetic eye screening
- Urology – continence nurse
- Living Well Service – a mobile service which operates on a drop-in basis, providing health checks and mental wellbeing support within the community

In addition to the above NHS services, several local organisations continue to run clubs and activities for the local community:

- The Poppy Club by Eternity Care Services – a dementia-friendly social club, subsidised by the Charity
- Tinnitus support group – organised by the Deaf and Sensory Network
- CPR and defibrillator training – free sessions delivered by Tarporley Community First Responders

Financial review

The Charity reported a net surplus of £11,773 for the year ended 31 March 2026, compared with a deficit of £125,760 in the previous year. The improved result reflects lower grant expenditure following the Charity's larger proactive grant campaign in the previous year, together with positive investment performance during the year.

During the year, the Charity awarded grants totalling £65,540 (2025: £155,283), including funding committed to support a number of projects identified through the March 2026 grant campaign. The trustees remain committed to using the Charity's resources to support initiatives that enhance the health and wellbeing of the local community, while ensuring that the Charity remains financially sustainable.

Income

Total income increased to £221,063 (2025: £199,804). Rental income from the lease of the hospital premises remained the Charity's principal source of income at £73,386 (2025: £70,876). Income from the Vintage Charity Shop also increased to £66,212 (2025: £45,000), while donations and legacies totalled £38,706 (2025: £54,696). Investment income amounted to £10,650 (2025: £11,992).

Expenditure

Total expenditure decreased to £255,004 (2025: £317,970), primarily due to lower grant expenditure compared with the previous year's major grant campaign. Staff costs increased to £95,937 (2025: £75,740) following the appointment of an additional member of staff during the year. Grants awarded during the year totalled £65,540 (2025: £155,283), supporting a range of local health and wellbeing initiatives aligned with the Charity's strategic objectives.

Grant funding policy

The Charity considers applications from organisations (including other charities, businesses and community projects) whose activities will help us further our charitable objects, namely: the advancement of health; and the relief of those in need by reason of age, ill health or disability.

Before awarding a grant, trustees must be confident that:

- Funding the activity is within the Charity's own purposes.
- Appropriate monitoring arrangements are in place to check that the funds are used as expected by the organisation that is being funded (with the grant terms confirmed and accepted in writing) and the estimated benefits are being delivered.
- The decision to make the grant is recorded in the minutes of a trustees' meeting.

When making all decisions, trustees are led by the 7 principles set out in Charity Commission guidance (CC27: Decision-making for trustees).

RESERVES AND INVESTMENTS

Reserves policy
The trustees have established a minimum reserves level of £150,000 to provide sufficient financial resources to meet closure costs and other unforeseen circumstances. The Charity also aims to retain sufficient liquid resources to meet the cash requirements of its current-year budget.

At 31 March 2026, the Charity's unrestricted funds were £868,874 (2025: £857,101). After deducting tangible fixed assets of £603,449 (2025: £623,376) and adding back the associated long-term loan secured against the property of £350,000 (2025: £350,000), freely available reserves were approximately £615,425 (2025: £583,725).

Freely available reserves therefore exceeded the minimum reserves level set by the trustees. The trustees regularly review the Charity's reserves to ensure that an appropriate balance is maintained between financial resilience, investment for the future and the use of funds to support charitable activities.

Investment performance
The Charity holds an investment portfolio to provide a long-term source of income and capital growth in support of its charitable objectives. The portfolio is professionally managed by Rathbones, with its performance and investment strategy reviewed regularly by the trustees.

At 31 March 2026, investments were valued at £571,774 (2025: £570,725). During the year, the portfolio generated investment income of £10,650 (2025: £11,992) and net realised and unrealised gains of £45,714 (2025: net losses of £7,594). Investment management costs amounted to £4,073 (2025: £3,221).

Risk management
The board regularly assesses risks and opportunities so that risks are mitigated, and opportunities are maximised.

Since becoming a landlord and grantmaker in 2022, the Charity has been back on a firm financial footing, and the perceived risks have changed accordingly. Trustees are now focused on ways of adding value through grants and strategic partnerships rather than service provision. The board's aim is to continue to understand health and wellbeing priorities within the community, and to ensure its future fundraising activities and decisions are led by those needs.

Trustees will keep their overall approach to risk under regular review to ensure that people resources, systems and processes remain effective and proportionate.

Plans for future periods

Since changing the Charity's operating model in 2022 we have been adapting our strategy to cement our new identity as a grantmaker, and to reflect the wider role we now play in supporting health and wellbeing services in Tarporley and the surrounding area. This year, we are focusing on our marketing and communications strategy to facilitate three complementary pillars of activity:

- Reviewing our key messages, tone of voice and brand to strengthen our identity as a fundraising grantmaker.
- Maintaining strong and clear communications around our grant activities.
- Driving active fundraising for longer-term sustainability.

The Vintage Charity Shop has been a mainstay of our fundraising for more than a decade now and will continue to play a key role. We are currently developing plans to increase and broaden our active fundraising efforts to build on this. The Vintage Charity Shop is literally our shop window, and we will continue to listen to our community with the aim of matching their health and wellbeing priorities to specific projects that will meet those needs, thus enabling more targeted fundraising.

Having recently awarded further grants to support a range of local health and wellbeing initiatives, we are really looking forward to seeing these being delivered throughout the coming year. The projects address the key themes that emerged from our previous community survey around enhancements to mental health support, health screenings, dementia/carer support and fitness and wellbeing.

- Aaron Dixon Memorial Fund (Cardiac Risk in the Young) – a weekend event providing free heart screenings for young people aged 14-35.
- End of Life Partnership – delivering a Namaste sensory care project for dementia support.
- Let's Farm CIC – offering people with learning difficulties the chance to take part in farming life and learn new skills.
- Support in Sound project - a community music therapy and research programme for people with dementia.
- Learning Lab: Building Life Skills for Independence (Down Syndrome Cheshire) – helping individuals with Down Syndrome to develop life skills and independence and supporting families.
- Which Way Forward project (Agricultural Chaplaincy) – delivering workshops to support local farmers by increasing stress awareness and sharing coping strategies.
- Youth Mental Health project (Enigma Wellness) – supporting young people's mental health with workshops for students managing exam anxiety or for parents and carers helping young people managing anxiety.
- Whitegate Station Community Group – supporting individuals with SEN, social isolation and anxiety to develop life skills, build confidence and gain experience in a gentle, supportive environment.
- Digital Confidence for Carers (by OPAL) - supporting unpaid carers aged 60+ to access and use digital health tools.

We are also continuing our support for the Poppy Club, a dementia-friendly social club offering companionship for older members of our community and valuable respite for carers.

Throughout the year, we will be checking in with the community to understand their latest health and wellbeing concerns and to ensure our future fundraising and grant activities are fully aligned with their needs.

Structure, governance and management

Governing document
The Tarporley War Memorial Hospital Trust is a company limited by guarantee by its Memorandum and Articles of Association incorporated on 22 January 1988 and amended by special resolution on 24 July 2024. It is a registered charity with the Charity Commission, dated 9 June 1988.

Any person who is appointed as a trustee will automatically, by virtue of that appointment, become a member. No person other than a trustee may be admitted as a member. There are currently 7 members, each of whom agrees to contribute £1 in the event of the Charity winding up.

Legal and administrative information set out above forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

The trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the financial statements, including those appointed after the year end, were:

Mrs L Murphy
Miss H M Harding
Mrs C Stein
Mr C Josephs
Dr P Chrisp
Mrs K S Edge
Mr H W Picken

Recruitment and appointment of trustees
How the charity is managed
The board meets quarterly in person, with a focus on strategic planning and decision making, and holds monthly online meetings in the intervening months to review progress on current activities.

A register of outside interests is maintained and any trustee with an actual or perceived conflict of interest is excluded from decision making in any matter relating to that outside interest.

The board also maintains a skills matrix and when areas of business or development arise on which the majority of trustees feel inexperienced to advise, external expertise is either brought in temporarily or we seek to appoint an additional trustee with the relevant skills, knowledge and experience.

Recruitment and appointment of new trustees
In accordance with its Articles of Association (amended by special resolution dated 17 July 2024), the Charity has between three and twelve trustees and trustees become members by virtue of their appointment as trustees. Trustees are appointed for terms of three years and those who have served their term must retire at the next Annual General Meeting (AGM). However, trustees who remain qualified may be reappointed for a maximum of three consecutive terms of office, subject to consent from at least 75% of the other trustees.

Existing trustees appoint other trustees by proposing them in writing prior to the AGM or through an interview and appointment process conducted by more than one trustee and ratified by the full trust board.

Organisational structure
Responsibility for the management of the Charity rests with the Charity's board of trustees. The board continues to delegate some of its assurance functions and responsibility for day-to-day management of the Charity's activities and landlord's office to a small administrative team, which comprises four part-time members of staff. This includes a manager for The Vintage Charity Shop, which raises funds to support the trust's activities. The board also retains a dedicated part-time Community Engagement Lead to extend its reach within the community and gather feedback to inform future plans.

In addition, trustees take advice from a range of professional advisers as and when required, including from accountants and legal advisers.

Induction and training of new trustees
New trustees are subject to a rigorous selection process and briefed on their legal obligations under charity and company law; the content of the Articles of Association; the Charity's structure and decision-making process; strategy and recent financial performance; and the latest business plan. The induction also includes meeting other trustees and the Charity's administrative team.

The trustees' report was approved by the board of trustees.

Miss H M Harding
Trustee

26 August 2026

TARPORLEY WAR MEMORIAL HOSPITAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TARPORLEY WAR MEMORIAL HOSPITAL TRUST

I report to the trustees on my examination of the financial statements of Tarporley War Memorial Hospital Trust (the Charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Stephanie Baker BA(Hons) ACA
Xeinadin North West Limited
First Floor, The Foundation
Herons Way
Chester Business Park
Chester
Cheshire
CH4 9GB
26 August 2026

TARPORLEY WAR MEMORIAL HOSPITAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
Income from:					
Donations and legacies	**2**	38,706	54,696	-	54,696
Charitable activities	**3**	105,495	88,116	-	88,116
Other trading activities	**4**	66,212	45,000	-	45,000
Investments	**5**	10,650	11,191	801	11,992
Total income and endowments		221,063	199,003	801	199,804
Expenditure on:					
Raising funds	**6**	8,675	4,760	161	4,921
Charitable activities	**7**	246,329	313,049	-	313,049
Total expenditure		255,004	317,809	161	317,970
Net gains/(losses) on investments	**13**	45,714	(8,293)	699	(7,594)
Net income/(expenditure)		11,773	(127,099)	1,339	(125,760)
Transfers between funds		-	51,726	(51,726)	-
Net movement in funds	**10**	11,773	(75,373)	(50,387)	(125,760)
Reconciliation of funds:					
Fund balances at 1 April 2025		857,101	932,474	50,387	982,861
Fund balances at 31 March 2026		868,874	857,101	-	857,101

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TARPORLEY WAR MEMORIAL HOSPITAL TRUST

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**15**		603,449		623,376
Investments	**16**		571,774		570,725
			1,175,223		1,194,101
Current assets					
Debtors	**17**	2,374		2,255	
Cash at bank and in hand		101,175		42,083	
		103,549		44,338	
Creditors: amounts falling due within one year	**19**	(59,898)		(31,338)	
Net current assets			43,651		13,000
Total assets less current liabilities			1,218,874		1,207,101
Creditors: amounts falling due after more than one year	**20**		(350,000)		(350,000)
Net assets			868,874		857,101
The funds of the Charity					
Unrestricted funds	**23**		868,874		857,101
			868,874		857,101

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26 August 2026

Miss H M Harding
Trustee

Company registration number 02213003 (England and Wales)

1 Accounting policies

Charity information

Tarporley War Memorial Hospital Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Park Road, Tarporley, Cheshire, CW6 0AP.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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.

1.3 Charitable funds

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 or grantors 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, which arose from an undertaking by The Area Health Authority on the sale of land, represent those assets that must be held by the Trust, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the Trust and is transferred to be included in unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment income and gains are allocated to the appropriate fund.

During the previous financial year, the Charity's permanent endowment was released in accordance with the Charity's governing document and transferred to unrestricted funds. Accordingly, the Charity no longer holds any endowment funds.

1.4 Income

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.

1 Accounting policies **(Continued)**

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.

Income from the sale of donated goods is recognised when the goods are sold. Donated goods for resale are not recognised as stock or income until the point of sale, as it is impracticable to determine their value on receipt.

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.

1.5 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 cost 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.

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

1.6 Tangible fixed assets

Individual assets costing £150 or more are capitalised at cost in the year including any incidental expenses of acquisition

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line, land not depreciated
Leasehold improvements	2% straight line
Fixtures and fittings	20% reducing balance
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Transaction costs are expensed as incurred. Changes in fair value are recognised in other recognised gains and losses except to the extent that a gain reverses a loss previously recognised in net income expenditure, or a loss exceeds the accumulated gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

1 Accounting policies **(Continued)**

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Other financial liabilities

As an exception to the usual requirements for financing transactions, as a public benefit entity, concessionary loans provided to the charity have been accounted for at the amount received adjusted for any impairment loss. This loan is disclosed in amounts falling due in greater than one year.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

The Charity is exempt from corporation tax on its charitable activities.

1 Accounting policies **(Continued)**

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

2 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	13,892	20,687
Legacies	24,814	34,009
	38,706	54,696

3 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable trust		
Charitable rental income	73,386	70,876
Other income	32,109	17,240
	105,495	88,116

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Vintage Charity Shop sales	66,212	45,000

5 Income from investments

	Unrestricted funds 2026 £	Endowment funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
Income from listed investments	9,409	-	9,409	9,288	801	10,089
Interest receivable	1,241	-	1,241	1,903	-	1,903
	10,650	-	10,650	11,191	801	11,992

6 Expenditure on raising funds

	Unrestricted funds 2026 £	Endowment funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
Fundraising and publicity						
Staging fundraising events	4,602	-	4,602	1,693	-	1,693
Advertising	-	-	-	7	-	7
	4,602	-	4,602	1,700	-	1,700
Investment management	4,073	-	4,073	3,060	161	3,221
Total costs	8,675	-	8,675	4,760	161	4,921

7 Expenditure on charitable activities

	Charitable trust 2026 £	Charitable trust 2025 £
Direct costs		
Staff costs	95,937	75,740
Depreciation and impairment	21,412	21,155
Maintenance	11,984	8,614
Waste disposal	155	267
	129,488	105,776
Grant funding of activities (see note 8)	65,540	155,283
Share of support and governance costs (see note 9)		
Support	46,599	47,534
Governance	4,702	4,456
	246,329	313,049
Analysis by fund		
Unrestricted funds	246,329	313,049

8 Grants payable

	Charitable trust 2026 £	Charitable trust 2025 £
Grants to institutions:		
Eternity Care Services	15,350	13,600
Changing Lives Together	-	16,500
Kelsall PPG	-	9,450
Disability Positive	-	65,995
The End of Life Partnership	-	3,900
Deaf and Sensory Network	-	8,078
Opal Services	-	10,000
Poppy Club	144	-
Commuity Rewards	200	-
Funding agreed in advance	49,846	23,719
Other	-	4,041
	65,540	155,283

During the year, the Charity awarded grants to a number of local organisations in support of its charitable objectives, with the aim of benefitting the health and wellbeing of the local community.

Grants were made following a formal application and review process, and recipients were selected based on alignment with the Charity's strategic priorities and capacity to deliver measurable outcomes.

9 Support costs allocated to activities

	Charitable trust 2026 £	Total 2025 £
Services	25,931	23,979
Office costs	4,866	5,083
Sundries	795	894
Consultancy fees	13,751	13,287
Bank charges	399	405
Legal and professional fees	857	3,886
Governance	4,702	4,456
	51,301	51,990

Governance costs comprise:	2026 £	2025 £
Accountancy	2,722	2,566
Independent examination fees	1,980	1,890
	4,702	4,456

10 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,980	1,890
Depreciation of owned tangible fixed assets	21,412	21,155

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Management	1	1
Administration	3	2
Total	4	3

12 Employees **(Continued)**

Employment costs	2026	2025
	£	£
Wages and salaries	80,111	67,721
Social security costs	9,457	-
Other pension costs	6,369	8,019
	95,937	75,740

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The key management personnel are considered to be the trustees, and their total remuneration was £nil (2025: £nil).

13 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2026 £	Endowment funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
Revaluation of investments	41,396	-	41,396	(8,157)	837	(7,320)
Sale of investments	4,318	-	4,318	(136)	(138)	(274)
	45,714	-	45,714	(8,293)	699	(7,594)

14 Taxation

The Charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2025	350,000	919,782	9,941	3,253	1,282,976
Additions	-	-	-	1,486	1,486
Disposals	-	-	(4,946)	-	(4,946)
At 31 March 2026	350,000	919,782	4,995	4,739	1,279,516
Depreciation and impairment					
At 1 April 2025	174,000	475,108	9,941	552	659,601
Depreciation charged in the year	6,000	14,603	-	809	21,412
Eliminated in respect of disposals	-	-	(4,946)	-	(4,946)
At 31 March 2026	180,000	489,711	4,995	1,361	676,067
Carrying amount					
At 31 March 2026	170,000	430,071	-	3,378	603,449
At 31 March 2025	176,000	444,674	-	2,702	623,376

16 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 1 April 2025	566,597	4,128	570,725
Additions	226,893	-	226,893
Valuation changes	41,396	-	41,396
Realised profit on disposal	4,318	-	4,318
Movement on cash	-	4,183	4,183
Disposals	(275,741)	-	(275,741)
At 31 March 2026	563,463	8,311	571,774
Carrying amount			
At 31 March 2026	563,463	8,311	571,774
At 31 March 2025	566,597	4,128	570,725

17 Debtors

Amounts falling due within one year:	2026 £	2025 £
Trade debtors	-	1,140
Other debtors	2,076	1,115
Prepayments and accrued income	298	-
	2,374	2,255

18 Loans and overdrafts

	2026 £	2025 £
Other loans	350,000	350,000
Payable after one year	350,000	350,000

Borrowings comprise a concessionary loan provided by the North West Regional Health Authority, issued in 2001, which is interest free and repayable after more than five years.

Upon repayment, the market value of the loan will be assessed and this will indicate the amount repayable by the Charity. However, the likelihood of this situation occurring is deemed to be unlikely and thus no interest has been accrued alongside this liability.

The loan is secured against the freehold property.

19 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	605	849
Trade creditors	666	2,368
Other creditors	1,950	612
Accruals and deferred income	56,677	27,509
	59,898	31,338

20 Creditors: amounts falling due after more than one year

	2026 £	2025 £
Borrowings	350,000	350,000

21 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	6,369	8,019

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

22 Operating lease commitments

Lessor

At the reporting end date the Charity had contracted with tenants for the following minimum lease payments:

	2026 £	2025 £
Within one year	59,750	73,519
Between two and five years	64,729	147,039
	124,479	220,558

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2026 £
General funds	857,101	221,063	(255,004)	-	45,714	868,874

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	932,474	199,003	(317,809)	51,726	(8,293)	857,101

24 Related party transactions

It is inevitable that transactions will take place with trustees and organisations in which a trustee may have an interest. All such transactions are conducted in the ordinary course of business and are at arm's length.

Trustees and their related enterprises made donations to the Charity totalling £nil (2025: £nil).