Charity number: 802022

WH & A Hawkins Charitable Trust

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2026

WH & A Hawkins Charitable Trust

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WH & A Hawkins Charitable Trust

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2026

Trustees	M H Vaughan, Trustee R I McGregor, Trustee S J C Ratcliffe, Trustee D H Berry, Trustee
Charity registered number	802022
Principal office	Kreston Reeves LLP 2nd Floor Maritime Place Quayside Chatham Maritime Chatham Kent ME4 4QZ
Bankers	HSBC Bank plc 1/5 Week Street Maidstone Kent ME14 1QW
Solicitors	Whitehead Monckton Limited 5 Eclipse Park Sittingbourne Road Maidstone Kent ME14 3EN
Independent Examiner	S M Rouse FCCA DChA 2nd Floor Maritime Place Quayside Chatham Maritime Chatham Kent ME4 4QZ

WH & A Hawkins Charitable Trust

Trustees' report
For the year ended 31 March 2026

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2025 to 31 March 2026.

Objectives and activities

a. Policies and objectives

The Charity was established by William Henry Hawkins and Annette Hawkins to provide a source of funding for other charitable institutions. Under the terms of the deed, Trustees have absolute discretion to make donations to such charitable organisations that they see fit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

The Charity carries out these objects by funding charitable and other non-profit making organisations which meet the Trustees' criteria for support. In doing so they principally support charities working in the following fields, although support is not restricted to these areas:

- Health and medical research
- Hospices
- Support for the UK's armed forces
- The environment
- Children and young people

The Trustees aim to favour organisations within the locality of Hartlip near Sittingbourne along with others operating to support the people of Kent. In addition the Charity makes donations to a number of prominent national charities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

During the year the Charitable Trust made unrestricted grants to 34 charities and other not for profit organisations with various purposes in line with Trustees' objectives detailed above. These were to both national and local charities. The Trustees are confident that their grantmaking policy of supporting a wide range of charitable and other non-profit making causes which seek to make a positive contribution to society, and in particular the county of Kent, is such so as to demonstrate compliance with the public benefit obligations of the charity.

Note 4 to the financial statements provides details of those organisations that the Charity has supported during the year.

b. Investment policy and performance

The Charity's funds are invested in a range of blue chip investments with the aim of minimising financial risk whilst at the same time achieving a desired rate of return. Investment performance is reviewed regularly by the Trustees. This has been achieved through investment via professionally managed charity funds.

Trustees' report (continued)
For the year ended 31 March 2026

Financial review

a. Going concern

The Trustees are aware of the uncertainty facing the Charity's investments due to the market volatility caused by geo-political issues. At this stage it is unclear how long the uncertain outlook for the global economy will last. However, the Trustees are confident that the long-term focus of the professionally managed charity funds, in which the Charity's investments are held, will minimise the impact on the Charity.

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies below.

b. Reserves policy

The Trustees broadly aim to match the level of donations made to the amount of investment income receivable each year, whilst maintaining the value of investments under their control such that the Charity will be able to continue to make a constant level of donations each year for the foreseeable future. The Charity's committed obligations are minimal, and has sufficient funds to be able to meet these without affecting the amount of charitable donations it is able to make. The balance held as unrestricted funds at 31 March 2026 was £4,006,310 (2025: £3,459,150) which is regarded as free reserves.

It is the Trustees' intention to reserve a small balance of income, partly to offset the possible fall in investment income, and to enable them to continue their policy of responding to appeals for significant support where appropriate, the timing of which is unpredictable.

c. Principal funding

The Charity is reliant on its investment income to ensure it can maintain the current level of charitable donations made without need to reduce the level of capital retained by the Charity. The Charity does not undertake any fundraising activity.

Structure, governance and management

a. Constitution

The Charity's governing document is the Trust deed dated 29 January 1989 together with subsequent amendments.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The Trustees hold meetings three times a year, or more often as necessary, to agree on the donations to be made during the period and to review investment performance. Decisions are made jointly by all Trustees.

Trustees' report (continued)
For the year ended 31 March 2026

Structure, governance and management (continued)

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees hope to continue making grants at a similar level to local and national charities to aid their work.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

D H Berry
Trustee

Date: 20th October 2026

Independent examiner's report
For the year ended 31 March 2026

Independent examiner's report to the Trustees of WH & A Hawkins Charitable Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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 content 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.

Disclosure section

During the year Kreston Reeves LLP has provided bookkeeping services to the Charity. As a consequence of the provision of these services your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I can confirm that in completing my examination I have applied the requirements of the Financial Reporting Council's Ethical Standard in order to ensure my objectivity and independence.

Independent examiner's report (continued)
For the year ended 31 March 2026

Use of my report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: S M Rouse Dated: 20 October 2026

Samantha Rouse FCCA DChA

Kreston Reeves LLP
Accountants

Statement of financial activities
For the year ended 31 March 2026

	Note	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:				
Investments	3	**172,374**	**172,374**	164,572
Total income		**172,374**	**172,374**	164,572
Expenditure on:				
Charitable activities		**115,727**	**115,727**	113,721
Total expenditure		**115,727**	**115,727**	113,721
Net gains on investments		**490,513**	**490,513**	119,481
Net movement in funds		**547,160**	**547,160**	170,332
Reconciliation of funds:				
Total funds brought forward		**3,459,150**	**3,459,150**	3,288,818
Net movement in funds		**547,160**	**547,160**	170,332
Total funds carried forward		**4,006,310**	**4,006,310**	3,459,150

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

Balance sheet
As at 31 March 2026

	Note		2026 £		2025 £
Fixed assets					
Investments	7		**3,860,005**		3,322,108
			3,860,005		3,322,108
Current assets					
Cash at bank and in hand		**147,985**		143,722	
		147,985		143,722	
Current liabilities					
Creditors: amounts falling due within one year	8	**(1,680)**		(6,680)	
Net current assets			**146,305**		137,042
Total net assets			**4,006,310**		3,459,150
Charity funds					
Restricted funds	10		-		-
Unrestricted funds	10		**4,006,310**		3,459,150
Total funds			**4,006,310**		3,459,150

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

D H Berry
Trustee

Date: 20 October 2026

The notes on pages 9 to 16 form part of these financial statements.

Notes to the financial statements
For the year ended 31 March 2026

1. General information

WH & A Hawkins Charitable Trust is an unincorporated Charity operating in England and Wales. The address of the registered office is 2nd Floor, Maritime Place, Quayside, Chatham Maritime, Chatham, Kent, ME4 4QZ. Details of the principal activities are included in the Trustees ' Report.

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

WH & A Hawkins Charitable Trust meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2.3 Going concern

The Trustees consider whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.4 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet date using the closing quoted market price. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'net gains/ (losses) on investments' in the statement of financial activities.

iInvestment valuations are obtained by Trustees from the information provided by the investment managers. The Trustees utilise closing quoted market price information available at the balance sheet date.

2. Accounting policies (continued)

2.5 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Investment income - listed investments	169,134	**169,134**	161,075
Bank interest received	3,240	**3,240**	3,497
	172,374	**172,374**	164,572

Notes to the financial statements
For the year ended 31 March 2026

4. Grants payable

During the year the Charity made the following significant unrestricted grants:

	2026 £
Alzheimer's Society	**5,500**
Blackthorn Trust	**2,500**
British Hedgehog Preservation Society	**3,500**
CXK Limited (formerly Young Kent)	**4,500**
Demelza House	**10,000**
Eleanor Hospice	**5,500**
Fifth Trust	**2,000**
Guide Dogs for the Blind	**1,500**
Hartlip Parochial Church Council	**5,000**
Heart of Kent Hospice	**8,500**
Kent Association for the Blind	**4,000**
Kent Surrey Sussex Air Ambulance	**3,000**
Kent Wildlife Trust	**5,000**
Kings Trust	**2,500**
Pilgrims Hospice	**5,500**
Royal British Legion	**5,500**
Ro Ro Sailing Club	**2,000**
Salvation Army	**2,500**
SSAFA	**3,000**
We are Beams	**3,000**
Wisdom Hospice	**10,000**
Woodland Trust	**1,500**
Young Lives Foundation	**4,500**
Other Grants of £1000 or less	**10,000**
	110,500

5. Governance costs

	2026 £	2025 £
Accountancy costs	**5,040**	5,000
Bank charges	**31**	65
Computer costs	**156**	156
	5,227	5,221

Accountancy fees comprise of £1,110 in respect of the independent examination of the financial statements and £3,930 in respect of other services provided.

Notes to the financial statements
For the year ended 31 March 2026

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2025 - £NIL).

During the year ended 31 March 2026, no Trustee expenses have been incurred (2025 - £NIL).

7. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2025	**3,322,108**
Additions	**47,384**
Revaluations	**490,513**
At 31 March 2026	**3,860,005**
Net book value	
At 31 March 2026	**3,860,005**
At 31 March 2025	3,322,108

	2026 £	2025 £
Material investments		
M&G Charifund Accumulation	**1,020,694**	814,290
M&G Charifund Equity	**790,112**	668,547
M&G Charibond Fixed Interest	**-**	293,007
M&G - Charity Multi Asset Fund Income Units	**339,662**	-
SUTL Cazenove Charity Equity Value Fund Z Income	**1,097,569**	964,415
SUTL Cazenove Charity Sustainable Multi-Asset Fund Z Income	**611,968**	581,849
	3,860,005	3,322,108

8. Creditors: Amounts falling due within one year

	2026 £	2025 £
Accruals	**1,680**	6,680

Notes to the financial statements
For the year ended 31 March 2026

9. Financial instruments

	2026 £	2025 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**3,860,005**	3,322,108

Financial assets measured at fair value comprise listed investments. These have been measured at the year end price as quoted by the investment manager.

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2026 £
Unrestricted funds					
Capital fund	**3,293,086**	-	-	**490,513**	**3,783,599**
Income fund	**166,064**	**172,374**	**(115,727)**	-	**222,711**
	3,459,150	**172,374**	**(115,727)**	**490,513**	**4,006,310**

Statement of funds - prior year

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds					
Capital fund	3,173,605	-	-	119,481	3,293,086
Income fund	115,213	164,572	(113,721)	-	166,064
	3,288,818	164,572	(113,721)	119,481	3,459,150

Notes to the financial statements
For the year ended 31 March 2026

11. Summary of funds

Summary of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2026 £
General funds	**3,459,150**	**172,374**	**(115,727)**	**490,513**	**4,006,310**

Summary of funds - prior year

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
General funds	3,288,818	164,572	(113,721)	119,481	3,459,150

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	Total funds 2026 £
Fixed asset investments	3,860,005	**3,860,005**
Current assets	147,985	**147,985**
Creditors due within one year	(1,680)	**(1,680)**
Total	4,006,310	**4,006,310**

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	Total funds 2025 £
Fixed asset investments	3,322,108	3,322,108
Current assets	143,722	143,722
Creditors due within one year	(6,680)	(6,680)
Total	3,459,150	3,459,150

Notes to the financial statements
For the year ended 31 March 2026

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2026.

14. Controlling party

The Charity is controlled by the Trustees as outlined in the Trust Deed.