

Charity number: 211756

**HAMPTON FUEL ALLOTMENT CHARITY**

**ANNUAL REPORT**

**30 JUNE 2025**



**Hampton  
Fund**

Hampton Fund is the working name for Hampton Fuel Allotment Charity (Registration No.211756)

**HAMPTON FUEL ALLOTMENT CHARITY****ANNUAL REPORT  
for the year ended 30 June 2025**

---

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
The Chair's Report	2
Trustees' Annual Report	3
Independent Auditor's Report	15
Statement of Financial Activities – Current Year	19
Statement of Financial Activities – Comparative Year	20
Balance Sheet	21
Statement of Cash Flows	22
Notes to the Financial Statements	23
Accountant's Report	43

## HAMPTON FUEL ALLOTMENT CHARITY

### THE CHAIR'S REPORT for the year ended 30 June 2025

---

Welcome to our Annual Report for 2024/25. This has been a positive and productive year for Hampton Fund as we have embedded our new strategy and concentrated on using our significant endowment fund to deliver meaningful support for our local community.

Throughout our 200+ year history we have been custodians of a fund which has provided a steadfast source of local support within the London Borough of Richmond but specifically in Hampton, Hampton Hill, Hampton Wick, Teddington, Twickenham and Whitton. Our new strategy is helping us to define how best to do this in 2025 and beyond.

We are clear that our purpose is to relieve the burden of financial, physical and emotional hardship and create opportunities to live well. We do this directly by helping individual households with the costs of gas, electricity and other household essentials, and through support to local voluntary sector organisations. In 2024/25 we made grants worth £2.7m, which is around the same level as the previous year, having seen demand from both individuals and community groups remain consistently high. This is a reflection of the ongoing challenges in the environment in which we offer support.

We do not expect to see these challenges diminish at any time soon, and that is why the strategic review we undertook in 2024 is so critical in helping to guide us through our decision making. At the core of this strategy is a focus on impact, which recognises our duty to ensure we are utilising the resources for which we are responsible as effectively as possible. By understanding local needs and delivering impactful, adaptable and equitable grants we want to play our part in creating an empowered and compassionate local community. One that is resilient and where everyone has an equal opportunity to thrive.

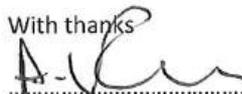
Over the last year we have focused on these core goals. This report discusses our progress in more detail, but the key areas include translating the strategy into our day-to-day grant-making practice; commissioning a major new local needs analysis and reviewing our governance structure and processes. Communicating the changes we have been making with stakeholders is also important and this work culminated in our 'Relieving Hardship' event in March. These are the first steps to becoming an efficient and collaborative organisation, one that is playing the most effective part it can in addressing the ongoing challenges those in hardship face in our local community.

This is my first Annual Report as Chair and I have been delighted to take on this role during the last year, having served as a Trustee since 2020. I would like to thank my predecessor, Martin Seymour, for all his hard work and leadership during his five-year term as Chair. Martin will remain on the Board until 2026, and we are fortunate to retain his knowledge and wisdom until then.

We have seen the retirement of three Trustees in the last twelve months - Jim Brockbank, Kim Loxton and Samantha Bailey and we are hugely grateful to them for their valuable contributions in their time on the Board. We welcome Ian Scott, Robert Ford (nominated by All Saints Church, Hampton) and Beth Cooper (nominated by St Mary's Church, Hampton) as new Trustees, and look forward to their involvement in the years to come.

Hampton Fund relies on the skills, experience and commitment of all its Trustees, alongside its executive team led by Richard Barron. Huge thanks to them all for their hard work and dedication this year, helping us to deliver on our strategy and use our resources in the most impactful way. Please do keep in touch with developments at Hampton Fund on social media and on our website [www.hamptonfund.co.uk](http://www.hamptonfund.co.uk). Otherwise, if you would like to speak directly to us, do call our office on 020 8941 7866.

With thanks

  
..... Chair  
Adele Kimber

Date..... 11/12/2025

**HAMPTON FUEL ALLOTMENT CHARITY****TRUSTEES' ANNUAL REPORT  
for the year ended 30 June 2025**

The Trustees present their report and the financial statements of Hampton Fuel Allotment Charity (also referred to as "Hampton Fund" or "the Charity") for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and to comply with the Charity's governing document, the Charities Act 2011 and 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).

**OBJECTIVES AND ACTIVITIES****Charitable purpose and activities**

Hampton Fund exists to relieve the burden of financial, physical and emotional hardship and create opportunities to live well for individuals and families in its area of benefit. This is done by helping with the costs of gas, electricity and other household essentials, and also through support to local voluntary sector organisations. Hampton Fund's vision is an empowered, resilient and compassionate local community where everyone has an equal opportunity to thrive.

The funding for these grants arises out of income derived from the Charity's investments. The Charity aims to balance the needs of current and potential future beneficiaries by maintaining the value of the endowment in real terms, in addition to meeting current needs.

The areas of benefit within the London Borough of Richmond upon Thames (LBRuT), in order of priority, are:

- 1) Hampton and Hampton Hill;
- 2) the remainder of the former Borough of Twickenham (Hampton Wick, Teddington, Twickenham and Whitton); and
- 3) the remainder of the present LBRuT. Individual Grants are restricted to the first two of these.

**Grant-making policy****1. Individual Grants - Families and individuals on low income**

These grants are awarded in order to:

- Meet a proportion of the electricity and gas bills of individuals and families who meet our criteria;
- Provide essential household items (for example white goods or items of furniture); and
- Support children who are in their penultimate or final year at junior school, with the costs of the school journey and school uniform.

Beneficiaries must live in the Hamptons, Teddington, Twickenham, or Whitton.

**2. Community Grants**

Organisations are supported that relieve the burden of financial, physical and emotional hardship and that create opportunities to live well for residents in the following areas: the Hamptons, Teddington, Twickenham, and Whitton. The Trustees may consider initiatives that also benefit residents in the rest of the London Borough of Richmond upon Thames, providing there is a significant proportion of beneficiaries from the areas outlined above.

## HAMPTON FUEL ALLOTMENT CHARITY

TRUSTEES' ANNUAL REPORT (Continued)  
for the year ended 30 June 2025**Public benefit**

The Trustees have taken the Charity Commission's guidance into consideration in preparing their statements on public benefit contained within this Trustees' Annual Report.

The Charity provides grants both direct to individuals and through charitable organisations. Our purpose through these grants is to create opportunities to live well by relieving the burden of financial, physical, and emotional hardship in our community.

To determine to what extent the Charity is achieving public benefit, the Trustees use the following measures of success and gather evidence accordingly:

- Assessment of the organisations we fund to determine positive outcomes for people in our area of benefit;
- Evaluation and Impact reports of the work we fund from organisations, including case studies; and
- Feedback such as surveys of individual recipients or grants, and from other people and organisations dealing with those we support.

**ACHIEVEMENTS AND PERFORMANCE*****Grant giving - Individual Grants***

During the year, the Trustees awarded grants amounting to £1,298,162 (2023/24: £1,253,073). This is higher than the previous year and continues to be a significant increase on pre-COVID levels.

A summary of the Individual Grants awarded in the year is as follows:

Category	Grants awarded 2024/25		Grants awarded 2023/24	
	Number	£	Number	£
Fuel grants	2,179	1,179,565	2,121	1,142,860
Essential items and furniture	266	89,255	229	88,798
School journey grants	81	17,042	70	13,945
School uniform grants	112	12,900	72	7,200
Disability grants		-		270
<b>TOTAL</b>		<b>1,298,762</b>		<b>1,253,073</b>
Less: Fuel grant refunds		(3,245)		(4,591)
<b>TOTAL</b>		<b>1,295,517</b>		<b>1,248,482</b>

## HAMPTON FUEL ALLOTMENT CHARITY

TRUSTEES' ANNUAL REPORT (Continued)  
for the year ended 30 June 2025**Grant giving - Community Grants**

During the year, the Trustees awarded 47 grants (2023/24: 49) amounting to £1,360,472 (2023/24: £1,433,911). For a full list of the Community Grants awarded in 2024/25, please see note 17 to the financial statements. A summary of the Community Grants awarded in the year is detailed in the tables below. As part of our strategic review in 2024 we defined our purpose as "creating opportunities to live well by relieving the burden of financial, physical and emotional hardship in our community,". We have therefore recategorised our grants to better reflect this purpose in the first table. The second table provides a comparison with the categories used in 2023/24.

Hardship	Grants Awarded 2024/25			
	Number	£		
Emotional Hardship	12	264,683		
Emotional and Financial Hardship	2	16,036		
Emotional, Financial and Physical Hardship	12	388,765		
Emotional and Physical Hardship	18	617,973		
Financial Hardship	2	58,000		
Financial and Physical Hardship	1	15,015		
<b>TOTAL</b>	<b>47</b>	<b>1,360,472</b>		

Category	Grants Awarded 2024/25		Grants Awarded 2023/24	
	Number	£	Number	£
Advice, Advocacy & Outreach	2	58,000	1	52,500
Arts, Sports & Recreation		-	1	35,000
Carers	2	143,000	2	180,050
Children & Young People	7	238,923	8	203,532
Community Activities	8	145,115	7	128,115
Disability	9	289,150	9	316,150
Education	2	32,500	2	32,500
Health & Wellbeing	11	277,348	12	242,514
Housing & Homelessness	1	35,000	1	35,000
Older People	4	126,100	5	192,950
Other	1	15,336	1	15,600
<b>TOTAL</b>	<b>47</b>	<b>1,360,472</b>	<b>49</b>	<b>1,433,911</b>

**OneRichmond**

OneRichmond was established jointly by Hampton Fund and another local grant-making charity, Richmond Foundation. Independent research commissioned by the two charities concluded that the perception of Richmond as a wealthy place masks high levels of hidden need and so OneRichmond exists to unlock new funding and encourage the community to give locally.

**HAMPTON FUEL ALLOTMENT CHARITY****TRUSTEES' ANNUAL REPORT (Continued)  
for the year ended 30 June 2025**

OneRichmond was registered as a charitable incorporated organisation in 2024, and the Board currently includes four Trustees nominated by Hampton Fund and Richmond Foundation (two from each), as well as two appointed independently. Trustees at Hampton Fund consider that OneRichmond adds value to its existing work and currently support its activities through an annual grant of £45,640, committed for three years. In 2024/25 we made the second year's payment of this commitment. For further information on OneRichmond, please visit [www.onerichmond.org.uk](http://www.onerichmond.org.uk).

**FINANCIAL REVIEW****Financial results of activities and events**

The Charity's investments produced a total return (defined as investment income plus capital gains or losses) of +1.3% or £1.98 million gain (2023/24: +14.7% or £8.37 million gain), being investment income of £1.17 million (2023/24: £1.29 million) plus capital gains of £0.81 million (2023/24: gains of £7.08 million). The Charity received income from other sources of £0.03 million (2023/24: £0.04 million) and incurred total expenditure of £3.24 million (2023/24: £3.28 million), resulting in a deficit of £1.23 million for the year (2023/24: £5.13 million surplus).

Total expenditure of £3.24 million (2023/24: £3.28 million) included grants to individuals and charitable organisations totalling £2.66 million (2023/24: £2.68 million), investment management fees totalling £0.13 million (2023/24: £0.12 million), support and governance costs totalling £0.41 million (2023/24: £0.43 million) and a contribution to OneRichmond of £0.05 million (2023/24: £0.05 million).

The total net assets of the Charity at 30 June 2025 were £63.20 million (30 June 2024: £64.43 million), consisting of £61.16 million of investments (30 June 2024: £62.45 million), £0.03 million of concessionary loans (30 June 2024: £0.03 million), £1.15 million of property (30 June 2024: £1.17 million) and £0.85 million of net current assets (30 June 2024: £0.78 million).

The investments held at 30 June 2025 include both Endowment Fund and Unrestricted Fund amounts, as shown in the analysis of net assets between funds – see note 16.

**Investment policy**

The Trustees' investment powers are those as defined by the Trustee Act 2000. They have adopted a Total Return approach to management of the Permanent Endowment Fund (PEF), which provides more flexibility by relaxing income constraints on its investments. A resolution to this effect was passed on 29 April 2015 and the Trustees agreed to use the value (£39.18 million) of the PEF on 30 June 2010 as shown in the Charity's audited financial statements for that date, as the Preserved Value of the PEF. At 30 June 2025, the value of the PEF stood at £51.15 million (30 June 2024: £51.15 million).

The Trustees' policy is to segregate the inflationary (CPI) segment of the total return into a designated 'Future Fund' (or General Fund Future) within the General Fund. The General Fund Future, in conjunction with the PEF, is intended to be used for grant-making to future generations of beneficiaries. The remaining non-designated portion of the General Fund (or General Fund Current) is to be used primarily for grant-making to current beneficiaries. Exceptionally, a part of the General Fund Future may be undesignated by the Trustees for grant-making to current beneficiaries, as long as they bear in mind their duty to further the Charity's aims "both now and in the future". The combined value of the PEF and General Fund Future was £56.97m at 30 June 2025 (30 June 2024: £55m).

**HAMPTON FUEL ALLOTMENT CHARITY****TRUSTEES' ANNUAL REPORT (Continued)  
for the year ended 30 June 2025**

Our prime investment objective is to deliver a real return on the endowment sufficient to satisfy our current grant programme whilst also maintaining grant levels in real terms for future beneficiaries. In order to achieve this objective, the Trustees have established an investment strategy which currently aims to produce average annual total returns equivalent to Consumer Price Index (CPI) +4%.

The Charity recognises the need to manage risk. Accordingly, management of the Charity's investments is currently split between Barclays Wealth Management (appointed in 2022) and Rathbones Investment Management (appointed in 2015).

The Charity's investment strategy and the performance of its investments are reviewed regularly by the Trustees with input from the Charity's independent professional investment advisors. The Trustees are required by the Charity's deeds to ensure that as far as possible, when appointing co-opted Trustees, there are not less than three members of the Board professionally qualified or experienced in the field of investment management or commerce.

**Reserves policy**

The Trustees aim to hold sufficient free reserves to cover grant-making and operating expenditure in the event of a downturn in investment returns. Accordingly, the Trustees have a policy of topping up reserves to a target level of 36 months during periods of positive investment returns in order to protect the Charity's operations and grant-making during periods of low or negative investment returns. At 30 June 2025, our level of free reserves was £5.03 million, representing just over 19 months of expenditure (30 June 2024: £7.90 million, representing 29 months of expenditure). Free reserves are defined as the liquid assets available, calculated by taking the total in the General Fund Current and deducting illiquid elements (tangible assets of £1.15m and concessionary loans of £0.03m).

**Transfers policy**

The Unapplied Total Return Fund is used to make transfers to the General Fund Current during the year to satisfy our ongoing grant programmes and a portion is transferred to the General Fund Future in order to protect the real value of funds earmarked for future beneficiaries.

For the year ended 30 June 2025, the Trustees took the decision to transfer £Nil (2023/24: £Nil) from the Unapplied Total Return Fund to the Permanent Endowment Fund, to transfer £1.97 million (2023/24: £6.85 million) from the Unapplied Total Return Fund to the General Fund Current, and then to designate £1.97 million (2023/24: £3.85 million) of the General Fund Current balance to the General Fund Future.

**Responsible investment policy**

Hampton Fund holds the majority of its investments as financial investments, with the aim of maximising returns at an appropriate level of risk. Appointed investment managers are expected to invest the assets in line with the Charity's mission and values, and the Trustees reserve the right to exclude investments that conflict with these, such as (but not limited to) investments in companies involved in practices such as:

- Human rights violations;
- Unethical lending practices (for example payday loans);
- Violation of minimum labour and living wage standards;
- Environmental degradation;
- Armament sales to military regimes;
- Pornography; and
- Gambling.

## HAMPTON FUEL ALLOTMENT CHARITY

### TRUSTEES' ANNUAL REPORT (Continued) for the year ended 30 June 2025

---

#### PLANS FOR FUTURE PERIODS

##### Strategy 2024-27

The Charity undertook a strategic review in 2024. The context for which was that, as a result of the increased level of demand created by the pandemic and cost of living crisis, the value of our grant giving has risen by 30% since 2021-22. Our history is rooted in supporting those struggling with meeting basic needs and this remains important to us. We have clarified that it is people who can experience financial and other hardship whose needs we exist to address. The term 'hardship' has helped us to describe a group facing definable challenges whether financial, related to health or disability, or emotional. It captures those who are barely surviving through to those who are just about managing. Going forward, alongside our Individual Grants, we will therefore be focusing on supporting organisations who are addressing hardship encountered by those individuals and families that are most in need in our geographical area of benefit.

We have also thought carefully about the type of grant-maker that we want to be, and our strategy therefore places an emphasis on building an agile, collaborative organisation, one willing to develop new and different approaches. We will strive to develop our grant-making approach and processes to be of the highest quality and efficacy, and we will work hard to understand our impact, and use the learning from this process to constantly seek to improve what we do.

##### Progress in 2024/25

Over the last year, we have made the following progress against the goals that we set in our strategy:

- We have created new grant-making policies that have translated our newly defined purpose into day-to-day practice. At the same time, we have challenged ourselves as to how to implement this with as little impact on those we support as possible. Inevitably, there have been changes and so our Community Grants Manager has spent a lot of time discussing the new strategy and policies with all our funded partners to help them understand the specific implications for each.
- More broadly, we have been communicating our strategy to those key stakeholders involved in social care locally, culminating in the 'Relieving Hardship' event we held at the Exchange in Twickenham in March. The event was combined with another important development in our focus on impact. We commissioned the research company Rocket Science to undertake a local needs analysis and to map our current funding against these needs. Their research also contains analysis of over 500 responses from a survey of our Individual Grant recipients, as well as interviews with both Individual Grant recipients and a range of local stakeholders. The event in March was therefore, as well as an opportunity to explain our new strategy, a chance to hear the reflections of sixty representatives of local social care organisations on initial findings from Rocket Science's research, and to share their own ideas about how our grant-making could be developed. Together all this information is helping to guide future developments of our grant-making approach: how we can ensure it is effectively targeting those that face the greatest hardships while also delivering the maximum, positive outcomes. In the meantime, we have published the research findings to share data and insights that we hope are of interest to the wider, local social care sector.
- It is our Endowment Fund that allows us to make grants. While the pressure of demand on our resources remains constant, we have thought a great deal about how, at the appropriate levels of risk, we are balancing maximising the returns from our investments with meeting this demand. This has culminated in the decision to undertake a review of our investment strategy in 2025/26, with the support of our newly appointed investment advisors, Stanhope Consulting.

## HAMPTON FUEL ALLOTMENT CHARITY

### TRUSTEES' ANNUAL REPORT (Continued) for the year ended 30 June 2025

---

- We rely on the skills, experience and commitment of our Trustees and are fortunate to have such a dedicated, hardworking Board. Nevertheless, we recognise we should not be complacent in assuming we have all the right processes and policies in place or that we are being as effective as we can in our decision making. We have therefore been through a governance review. This involved a skills audit and consideration of a range of issues such as trustee training, the terms of reference for our Panels and the long-term governance structure and diversity of the Charity. A regular review of our governance will become an ongoing part of what we do.
- Central to our goals is to understand, measure and learn from the impact our funding is delivering. To this end we will publish an Impact Report in the first quarter of 2025/26. Through this we will share direct feedback from grantees and stakeholders as well as detailed analysis of recent grant-making.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Status and history

The Charity was created following the 1811 Enclosure Act by the granting of 10.14 acres of land for producing a supply of fuel for the poor of the ancient parish of Hampton. Subsequently the land was rented out for nurseries. In 1988, the land was sold for development, and the sale proceeds formed the financial base for the current work of the Charity.

Hampton Fuel Allotment Charity became a registered Charity on 19 November 1962. The governing document was a scheme of the Charity Commission dated 26 August 1981. It was amended by schemes dated 27 July 1989, 4 December 1991, and 21 April 2004 and an order dated 19 August 2004. With effect from 27 April 2005, the Trustees resolved to make various alterations to these documents with the approval of the Charity Commission. These various documents were subsequently consolidated into a single document.

### Organisational structure

The overall strategic direction of the Charity is determined by the Trustees, who have set up Panels and made professional appointments to assist them in ensuring the strategic goals of the Charity are achieved. Trustees are normally appointed for a period of five years and may serve a second five-year term with the approval of the Board of Trustees.

The Trustees transact the Charity's business through Board meetings, which are held at least four times a year and through the Panels of the Board. The activities of Panels are reported to the main Board meeting.

**Finance and Investment Panel:** This panel usually meets five times a year, including 6-monthly reviews with our investment adviser and investment managers; and oversees the Charity's investment strategy and performance. It also provides oversight of the financial management of the Charity.

**Personnel and Resources Panel:** This panel meets at least once a year and keeps under review, matters relating to staffing, staff performance, office premises and equipment.

**Individual Grants Panel:** This panel meets at least four times a year to consider awards made to individuals and families in need. The Individual Grants Manager has delegated power to agree grants. The level of awards is reviewed on a regular basis.

## HAMPTON FUEL ALLOTMENT CHARITY

### TRUSTEES' ANNUAL REPORT (Continued) for the year ended 30 June 2025

---

**Community Grants Panel:** This panel meets at least four times a year and considers applications from organisations. The panel has delegated powers to make grants up to an agreed amount, currently £70,000, and to make recommendations to the Board for grants above that amount.

**Property Panel:** This panel provides governance oversight in relation to Hampton Fund's property assets and interests and offers guidance and recommendations to Trustees in relation to strategy as it pertains to capital funding; the effective usage of existing interests; and that legal and regulatory duties are being met. The panel also maintains oversight into the effective management of Hampton Fund's properties. The panel meets at least once a year.

**Stakeholder Engagement & Communications Panel:** This panel provides oversight into the delivery of the organisation's strategy as it relates to the public perception of the Charity, communicating its purpose and impact and engaging with key stakeholders. The Panel meets at least once a year.

The awards of both the Individual Grants Panel and the Community Grants Panel are reviewed by the full Board of Trustees at their regular meetings.

Special Panels may be formed by the Trustees, under an established procedure, to consider any formal complaints related to the conduct of the Charity and its relationship with other parties. Working groups are also established, as and when appropriate, to look at specific areas of work.

#### Key management personnel

The day-to-day management of the Charity is entrusted to the Chief Executive Officer and team of staff, who are responsible for delivery of the Trustees' decisions. Staff salaries are reviewed annually and any changes approved by the full Board of Trustees.

#### Method of recruitment, appointment, election, induction, and training of Trustees

##### *Recruitment, appointment, and election*

One of the Trustees of the Charity is ex-officio, six of the Trustees are nominated and up to five may be co-opted. The ex-officio Trustee is the incumbent of St. Mary's Parish, Hampton. The nominating authority is provided with guidelines on the skills, knowledge and experience that would be of benefit to the Trustee Board.

Co-opted Trustees are recruited from those who are resident in the area of benefit or have a good knowledge of it and have skills and knowledge relevant to the activities of the Charity and its area of benefit. Co-opted Trustees are recruited with specific skills that are needed to assist in the Board's decision making. The Charity will advertise for new Trustees when appropriate.

##### *Induction and training*

New Trustees receive induction and other essential materials about the Charity and how it operates. They are also allocated a Trustee 'buddy' and spend time with the Chair, CEO and other Trustees to be introduced to, and then review, the induction material. Trustees receive regular reports relating to the Charity's activities, attend regular meetings and are encouraged to participate in training events and workshops to update knowledge.

The Charity recognises the need to keep existing and new Trustees up to date with legislative, Charity Commission and accounting requirements. It also recognises the need for Trustees to be aware of developments within its area of benefit which might affect their grant-making decisions, and so various opportunities are identified to learn more about the local voluntary sector.

**HAMPTON FUEL ALLOTMENT CHARITY****TRUSTEES' ANNUAL REPORT (Continued)  
for the year ended 30 June 2025**

---

**Risk management**

The Charity maintains a corporate risk register, where an ongoing review of key risks on the register is undertaken by the appropriate Panel or, in some cases the full Trustee Board, throughout the year. This is to ensure that all appropriate controls to mitigate risks have been thoroughly considered and are in place. In addition, the process is tied to the Charity's ongoing review of its policies to ensure that any developments or changes made as a result are incorporated within them.

The Charity has adopted the *risk probability* and *risk impact* approach to risk assessment. Although most risks are rated low and medium, this approach highlights higher level risks, such as the loss of investments, and income due to external forces (for example, stock market volatility or political decisions).

In addition to risk mitigation, the Charity is aware of the need to respond to events beyond its control that lead to significant disruption to the running of the business. Accordingly, a Business Continuity Plan forms part of the overall risk management processes and procedures, providing an action plan to ensure that the key functions of the Charity will be effectively carried out during a period of disruption.

**Trustees' responsibilities in the preparation of financial statements**

The Trustees are responsible for preparing the Trustees' annual 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 and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material 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 Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## HAMPTON FUEL ALLOTMENT CHARITY

TRUSTEES' ANNUAL REPORT (Continued)  
for the year ended 30 June 2025**Auditor**

Gravita Audit Oxford LLP (formally known as Critchleys Audit LLP) has indicated its willingness to continue in office.

**Statement as to disclosure of information to the auditor**

The Trustees at the date of approval of this Trustees' Annual Report confirm that so far as each of them is aware, there is no relevant audit information of which the Charity's auditor is unaware, and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**REFERENCE AND ADMINISTRATIVE DETAILS**

From 1 July 2024, the following Trustees have held office:

<b>Ex-officio</b>	Revd Ben Lovell (Deputy Chair)
<b>Nominated:</b>	
The London Borough of Richmond upon Thames	Cllr Richard Baker
	Geraldine Locke
	Martin Seymour
The Parochial Church Councils of:	
St Mary's, Hampton	Samantha Bailey (until February 2025); Beth Cooper (from June 2025)
St James's, Hampton Hill	Laurence Sewell
All Saints, Hampton	Kim Loxton (until November 2024); Robert Ford (from April 2025)
<b>Co-opted:</b>	Dr James Brockbank (until November 2024)
	Dr Martin Duffy
	David Meggitt
	Adele Kimber (Chair)
	Sharika Sharma
	Ian Scott (from March 2025)

## HAMPTON FUEL ALLOTMENT CHARITY

TRUSTEES' ANNUAL REPORT (Continued)  
for the year ended 30 June 2025

The following Trustees served as members of Panels during the year ended 30 June 2025:

<b>Finance and Investment</b>	<b>Personnel and Resources</b>
Cllr Richard Baker	Samantha Bailey (until February 2025)
Dr Martin Duffy (Chair)	Adele Kimber
David Meggitt	Geraldine Locke (Chair)
Laurence Sewell	Revd Ben Lovell
Martin Seymour	Kim Loxton (until November 2024)
Sharika Sharma	Martin Seymour (until November 2024)
Ian Scott	Sharika Sharma (until November 2024)
Robert Ford	Robert Ford
Adele Kimber	
<b>Individual Grants</b>	<b>Community Grants</b>
Cllr Richard Baker	Cllr Richard Baker
Samantha Bailey (until February 2025)	Dr James Brockbank (until November 2024)
Dr James Brockbank (until November 2024)	Dr Martin Duffy
Dr Martin Duffy	Adele Kimber
Adele Kimber	Geraldine Locke
Revd Ben Lovell	Revd Ben Lovell
David Meggitt (Chair from February 2025)	Kim Loxton (until November 2024)
Ian Scott	David Meggitt
Sharika Sharma (until November 2024)	Laurence Sewell (Chair from November 2024)
Martin Seymour (until November 2024)	Robert Ford
	Sharika Sharma
	Martin Seymour (until November 2024)
<b>Property</b>	<b>Stakeholder Engagement &amp; Communications</b>
Martin Seymour (Chair)	Sharika Sharma (Chair)
Cllr Richard Baker	Adele Kimber
Sharika Sharma	Martin Seymour
Laurence Sewell	Geraldine Locke
Adele Kimber	Dr James Brockbank (until November 2024)
	Revd Ben Lovell (until November 2024)

The principal address of the Charity is the offices of Hampton Fund, 15 High Street, Hampton, Middlesex TW12 2SA. Hampton Fund is the working name for Hampton Fuel Allotment Charity (registered charity number: 211756). For further information, please visit [www.hamptonfund.co.uk](http://www.hamptonfund.co.uk).

**HAMPTON FUEL ALLOTMENT CHARITY****TRUSTEES' ANNUAL REPORT (Continued)  
for the year ended 30 June 2025**

The Trustees have made the following professional appointments:

Auditor:	Gravita Audit Oxford LLP, First Floor, Park Central, 40-41 Park End Street, Oxford OX1 1JD
Accountant:	RSM UK Tax and Accounting Limited, Third Floor, One London Square, Cross Lanes, Guildford, Surrey GU1 1UN
Principal Banker:	Barclays Bank plc. Leicester, LE87 2BB
Investment Advisor:	Mazars Wealth Management, 30 Old Bailey, London EC4M 7AU (From 1 <sup>st</sup> July 2025, Stanhope Consulting, 35 Portland Square, London W1H 6LR)
Investment Managers:	Barclays Wealth Management, 1 Churchill Place, London, E14 5HP Rathbone Brothers plc, 1 Curzon Street, London W1J 5FB
Pensions Advisor:	Foster Denovo Limited, Ruxley House, 2 Hamm Moor Lane, Addlestone, Surrey KT15 2SA

The following key members of staff are responsible for the day-to-day management of the Charity:

Richard Barron	Chief Executive Officer
Carole Swinburne	Individual Grants Manager
Zenaid Richards	Community Grants Manager
Sheila Pryde	Operations Manager
Joseph Imber	Grants Administrator (Until December 2024)
Sameen Alemayehu	Grants Administrator (from March 2025)

**FUNDS HELD AS CUSTODIAN**

Although the Charity would maintain restricted funds to deal with incoming resources that are earmarked for a particular purpose by donors, sponsors, and other funders, the Charity does not currently hold any funds as custodian for any third party.

This report was approved by Trustees on 11/12/2025 2025, and was signed for and on behalf of the Board by

  
..... Chair  
Adele Kimber

Date: 11/12/2025

**HAMPTON FUEL ALLOTMENT CHARITY****INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HAMPTON FUEL ALLOTMENT CHARITY  
for the year ended 30 June 2025**

---

**Opinion**

We have audited the financial statements of Hampton Fuel Allotment Charity (the "Charity") for the year ended 30 June 2025, which comprise the Statements of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 June 2025 and of the Charity's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**HAMPTON FUEL ALLOTMENT CHARITY****INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HAMPTON FUEL ALLOTMENT CHARITY (Continued)  
for the year ended 30 June 2025**

---

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the Trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 11, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## HAMPTON FUEL ALLOTMENT CHARITY

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HAMPTON FUEL ALLOTMENT CHARITY (Continued)  
for the year ended 30 June 2025**

---

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with Trustees and other management, and from our knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where applicable; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing relevant correspondence.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**HAMPTON FUEL ALLOTMENT CHARITY**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HAMPTON FUEL ALLOTMENT CHARITY (Continued)  
for the year ended 30 June 2025**

---

Gravita Audit Oxford LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Use of our 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. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Gravita Audit Oxford LLP*

Date: 17/12/2025

.....  
Gravita Audit Oxford LLP  
Statutory Auditor  
First Floor, Park Central  
40-41 Park End Street  
Oxford OX1 1JD

## HAMPTON FUEL ALLOTMENT CHARITY

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 30 June 2025

	Notes	Unrestricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
<b>Donations and legacies</b>					
Donations		102	-	102	871
<b>Charitable activities</b>					
Giving grants	3	25,740	-	25,740	39,864
<b>Investments</b>					
Investment income	4	124,901	1,048,476	1,173,377	1,291,375
<b>TOTAL</b>		<u>150,743</u>	<u>1,048,476</u>	<u>1,199,219</u>	<u>1,332,110</u>
Net gains on investments	11	86,817	724,050	810,867	7,076,360
Transfers between funds:					
Total return allocated to income		1,968,680	(1,968,680)	-	-
Total available for funding current and future expenditure					
		<u>2,206,240</u>	<u>(196,154)</u>	<u>2,010,086</u>	<u>8,408,470</u>
<b>EXPENDITURE ON:</b>					
<b>Raising funds</b>					
Investment management costs		(12,684)	(112,885)	(125,569)	(124,393)
<b>Charitable activities</b>					
Giving grants	5	(3,115,098)	-	(3,115,098)	(3,158,164)
<b>TOTAL</b>		<u>(3,127,782)</u>	<u>(112,885)</u>	<u>(3,240,667)</u>	<u>(3,282,557)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(921,542)</u>	<u>(309,039)</u>	<u>(1,230,581)</u>	<u>5,125,913</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward at 1 July 2024	15	12,948,098	51,477,813	64,425,911	59,299,998
<b>TOTAL FUNDS CARRIED FORWARD AT 30 JUNE 2025</b>	15	<u>12,026,556</u> =====	<u>51,168,774</u> =====	<u>63,195,330</u> =====	<u>64,425,911</u> =====

## Note:

On the advice of the Charity's auditor, the Trustees have chosen to adapt the format of the Statement of Financial Activities to better reflect the total return approach being taken to the management of investments and the consequent way in which the Charity's expenditure is funded in practice each year. This re-presentation has been applied above and on the following page.

## HAMPTON FUEL ALLOTMENT CHARITY

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 30 June 2024

	Notes	Unrestricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
<b>Donations and legacies</b>					
Donations		871	-	871	350
<b>Charitable activities</b>					
Giving grants	3	39,864	-	39,864	27,592
<b>Investments</b>					
Investment income	4	175,756	1,115,619	1,291,375	1,902,571
<b>TOTAL</b>		<u>216,491</u>	<u>1,115,619</u>	<u>1,332,110</u>	<u>1,930,513</u>
Net gains on investments	11	963,093	6,113,267	7,076,360	1,117,315
Transfers between funds:					
Total return allocated to income		6,848,877	(6,848,877)	-	-
Total available for funding current and future expenditure					
		<u>8,028,461</u>	<u>380,009</u>	<u>8,408,470</u>	<u>3,047,828</u>
<b>EXPENDITURE ON:</b>					
<b>Raising funds</b>					
Investment management costs		(16,930)	(107,463)	(124,393)	(101,903)
<b>Charitable activities</b>					
Giving grants	5	(3,158,164)	-	(3,158,164)	(3,057,292)
<b>TOTAL</b>		<u>(3,175,094)</u>	<u>(107,463)</u>	<u>(3,282,557)</u>	<u>(3,159,195)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>4,853,367</u>	<u>272,546</u>	<u>5,125,913</u>	<u>(111,367)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward at 1 July 2023	15	8,094,731	51,205,267	59,299,998	59,411,365
<b>TOTAL FUNDS CARRIED FORWARD AT 30 JUNE 2024</b>	15	<u>12,948,098</u> =====	<u>51,477,813</u> =====	<u>64,425,911</u> =====	<u>59,299,998</u> =====

## HAMPTON FUEL ALLOTMENT CHARITY

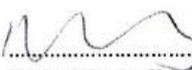
BALANCE SHEET  
30 June 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS:</b>			
Tangible assets	10	1,153,297	1,167,510
Financial investments	11	61,161,095	62,448,530
Social investment - Concessionary loans	12	29,895	29,895
		<u>62,344,287</u>	<u>63,645,935</u>
<b>CURRENT ASSETS:</b>			
Debtors	13	303,826	246,738
Cash at bank and in hand		623,739	1,119,014
		<u>927,565</u>	<u>1,365,752</u>
<b>LIABILITIES:</b>			
Creditors: Amounts falling due within one year	14	(76,522)	(585,776)
		<u>851,043</u>	<u>779,976</u>
<b>NET CURRENT ASSETS</b>			
		<u>63,195,330</u>	<u>64,425,911</u>
<b>TOTAL NET ASSETS</b>			
		<u>63,195,330</u>	<u>64,425,911</u>
<b>THE FUNDS OF THE CHARITY:</b>			
<b>Endowment Funds</b>			
Permanent Endowment Fund	15	51,151,123	51,151,123
Unapplied Total Return Fund	15	17,651	326,690
<b>Unrestricted Income Funds</b>			
General Fund Current	15	6,208,999	9,099,221
General Fund Future	15	5,817,557	3,848,877
		<u>63,195,330</u>	<u>64,425,911</u>
<b>TOTAL CHARITY FUNDS</b>			
	16	<u>63,195,330</u>	<u>64,425,911</u>

The financial statements and notes on pages 19 to 42 were approved by the Trustees and authorised for issue on 11/12 2025, and are signed on their behalf by:

  
..... Chair  
Adele Kimber

Date: 11/12/2025

  
..... Chair of the Finance and Investment Panel  
Dr Martin Duffy

Date: 11/12/25

## HAMPTON FUEL ALLOTMENT CHARITY

STATEMENT OF CASH FLOWS  
for the year ended 30 June 2025

	Notes	2025 £	2024 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Net cash used in operating activities	19	(3,767,284)	(3,398,155)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Dividends, interest, and rents from investments		1,173,377	1,291,375
Purchase of property, plant, and equipment		-	(9,139)
Proceeds of property, plant and equipment		330	-
Proceeds from sale of investments		8,690,432	14,152,801
Purchase of investments		(6,592,130)	(12,437,836)
Issue of concessionary loans		-	(29,895)
Net cash provided by investing activities		3,272,009	2,967,306
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(495,275)</b>	<b>(430,849)</b>
Cash and cash equivalents at the beginning of the reporting period		1,119,014	1,549,863
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>	20	<b>623,739</b> =====	<b>1,119,014</b> =====

**HAMPTON FUEL ALLOTMENT CHARITY****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 30 June 2025**

---

**1. ACCOUNTING POLICIES**

Hampton Fuel Allotment Charity is a Charitable Trust registered with the Charity Commission in England and Wales. The registered public address is 15 High Street, Hampton, Middlesex TW12 2SA.

**Basis of accounting**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and under the historical cost convention, except as modified for the annual revaluation of fixed asset investments.

Within the definitions of FRS 102, the Charity is a public benefit entity.

The financial statements have also been prepared in accordance with the accounting policies set out in more detail below, to comply with the Charity's governing document, the Charities Act 2011 and 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).

**Going concern**

The global economy has remained resilient despite being impacted in recent years by the war in Ukraine, a spike in energy prices and high levels of inflation. The Trustees and Investment Managers continue to be diligent on the global economic outlook. The Trustees have considered the future likely cash flows for the Charity covering a period of at least twelve months from the date of approval of these financial statements, and they are confident that sufficient funding is available to support the on-going activities of the Charity. The financial statements have therefore been prepared on a going concern basis.

The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

**Income**

General donations and other similar types of voluntary income are brought into account when receivable and donated income is included gross of any attributable tax recoverable, where relevant. Donations given for specific purposes are treated as restricted income.

Investment income is accounted for on a receivable basis once the dividend has been declared or the interest has been earned.

Income receivable from charitable activities is recognised as income when earned by the Charity.

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

## 1. ACCOUNTING POLICIES (Continued)

**Expenditure**

All expenditure is accounted for on an accruals basis and is allocated to the Charity's principal activity where the costs can be identified as being directly related to that activity. All costs that cannot be identified as relating directly to the Charity's principal activity are categorised as either support costs or governance costs. Any costs that cannot be specifically categorised are allocated in proportions based upon a suitable ratio applicable to the nature of the cost involved.

Governance costs are the costs associated in running the Charity as a United Kingdom charitable company and specifically include the costs of the external audit.

Grants payable are recognised in the period in which the approved offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised only when the conditions attaching to the award are fulfilled. Grants offered subject to conditions, which have not been met at the balance sheet date, are noted as a potential commitment, but are not treated as a liability.

**Tangible fixed assets**

All tangible assets purchased that have an expected useful economic life that exceeds one year are capitalised and classified as tangible fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:

Freehold and long leasehold property	2% straight line
Fixtures, fittings, and equipment	25% reducing balance

**Financial investments**

The Charity's investments are included in the balance sheet at fair value (their market value). The gains or losses arising upon their annual revaluation are included in the statement of financial activities.

**Social investments**

The Charity's social investments are comprised entirely of concessionary loans. Concessionary loans are initially recognised and measured at the amount loaned to the beneficiary involved, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest that may be relevant. If there is objective evidence of impairment in relation to any concessionary loan, an impairment loss is immediately recognised in the statement of financial activities, and thereafter, a reversal of part or all of the impairment will be recognised through the statement of financial activities if the beneficiary's circumstances improve.

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

---

## 1. ACCOUNTING POLICIES (Continued)

**Financial instruments**

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments are therefore classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its liabilities.

**Financial assets and liabilities**

The Charity's debtors and creditors that meet the definition of either a financial asset or a financial liability are initially recognised at the transaction value and thereafter are stated at amortised cost using the effective interest method.

**Pension contributions**

The Charity makes contributions into defined contribution pension schemes on behalf of certain employees. The assets of the schemes are held separately from those of the Charity in independently administered funds. The amount charged to the statement of financial activities in respect of pension costs is the total contributions payable for the year.

**Fund accounting**

The General Fund comprises the accumulated surpluses of unrestricted income over expenditure, which are available for use in furtherance of the general objectives of the Charity. Within the General Fund, the Charity designates a 'Future Fund' (or General Fund Future). The General Fund Future, in conjunction with the Permanent Endowment Fund (PEF), is intended to provide an appropriate level of funding that is earmarked for the benefit of future generations. The remaining non-designated portion of the General Fund (or General Fund Current) is to be used primarily for grant-making to current beneficiaries.

Restricted funds are funds subject to specific conditions. The purpose and use of the restricted funds are set out in the notes to the financial statements. Amounts unspent at the year end are carried forward in the balance sheet.

The Permanent Endowment Fund (PEF) is a specific type of restricted fund, which cannot be spent as income. Instead, the funds must be held permanently to produce a return for the Charity.

The Unapplied Total Return Fund comprises that part of the total return on the Charity's permanent endowment investments which has not yet been allocated by the Trustees to either the General Fund or the PEF.

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

## 2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

3.	<b>INCOME FROM GIVING GRANTS</b>	<b>2025</b>	<b>2024</b>
		£	£
	Service income received from The London Borough of Richmond upon Thames	-	14,124
	Rental income received	25,740	25,740
		<u>25,740</u>	<u>39,864</u>
		=====	=====
4.	<b>INCOME FROM INVESTMENTS</b>	<b>2025</b>	<b>2024</b>
		£	£
	Arising upon the Charity's listed investment portfolio:		
	Income from unit trusts – Rathbones portfolio	978,486	926,232
	Income from equities – Barclays Wealth	188,328	354,409
		<u>1,166,814</u>	<u>1,280,641</u>
	Arising upon cash held:		
	Interest on cash deposits	6,563	10,734
		<u>1,173,377</u>	<u>1,291,375</u>
		=====	=====
5.	<b>EXPENDITURE ON GIVING GRANTS</b>	<b>2025</b>	<b>2024</b>
		£	£
	Grants payable (note 6)	2,655,989	2,680,258
	Costs of the OneRichmond initiative	45,640	45,640
	Support and governance costs (note 8)	413,469	432,266
		<u>3,115,098</u>	<u>3,158,164</u>
		=====	=====

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

6.	GRANTS PAYABLE	2025	2024
		£	£
	Grants awarded in the year (note 7)	2,655,989	2,682,393
	Grants refunded:		
	Marble Hill Play Centre	-	(2,135)
		<u>2,655,989</u>	<u>2,680,258</u>
		=====	=====
7.	GRANTS AWARDED IN THE YEAR	2025	2024
		£	£
	<b><i>Grant Giving – Individual Grants</i></b>		
	Fuel grants – 2,179 grants (2023/24: 2,121 grants)	1,179,565	1,142,860
	Less: Fuel grant refunds and individual refunds	(3,245)	(4,591)
	Essential items and furniture – 266 grants (2023/24: 229 grants)	89,255	88,798
	School journey grants – 81 grants (2023/24: 70 grants)	17,042	13,945
	School uniform grants – 112 grants (2023/24: 72 grants)	12,900	7,200
	Disability grants	-	270
		<u>1,295,517</u>	<u>1,248,482</u>
	<b><i>Grant Giving – Community Grants</i></b>		
	Emotional Hardship	264,683	-
	Emotional and Financial Hardship	16,036	-
	Emotional, Financial and Physical Hardship	388,765	-
	Emotional and Physical Hardship	617,973	-
	Financial Hardship	58,000	-
	Financial and Physical Hardship	15,015	-
		<u>1,360,472</u>	<u>-</u>
	<b><i>Grant Giving – Community Grants</i></b>		
	Advice, Advocacy and Outreach	-	52,500
	Arts, Sports and Recreation	-	35,000
	Carers	-	180,050
	Children and Young People	-	203,532
	Community Activities	-	128,115
	Disability	-	316,150
	Education	-	32,500
	Health and Wellbeing	-	242,514
	Housing and Homelessness	-	35,000
	Older People	-	192,950
	Other	-	15,600
		<u>-</u>	<u>1,433,911</u>
	Total grants awarded in the year	<u>2,655,989</u>	<u>2,682,393</u>
		=====	=====

See note 17 for a more detailed analysis of Community Grants awarded in the year.

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

8.	SUPPORT AND GOVERNANCE COSTS	Support costs £	Governance costs £	Total 2025 £	Total 2024 £
	Staff costs (note 9) (91%:9%)	235,254	23,267	258,521	254,048
	Ground rent, rates, light, heat, and repairs	5,938	-	5,938	6,656
	Property costs	3,895	-	3,895	7,313
	Insurance	1,714	-	1,714	3,034
	Computer and website costs	5,434	-	5,434	8,686
	Stationery, postage, telephone, travelling and sundry	24,418	-	24,418	13,340
	Accountancy fees	64,294	-	64,294	61,440
	Auditor's fees for external audit services (Forvis Mazars)	-	-	-	1,897
	Investment advisory services (Forvis Mazars)	16,773	-	16,773	12,273
	Auditor's fees for external audit services (Gravita Audit Oxford)	-	16,140	16,140	17,400
	Other legal and professional fees	21,458	-	21,458	31,727
	Depreciation	13,883	-	13,883	14,452
	Loss on disposal	330	-	330	-
	Gain on foreign exchange	(19,329)	-	(19,329)	-
		<u>374,062</u> =====	<u>39,407</u> =====	<u>413,469</u> =====	<u>432,266</u> =====

Governance costs are the costs associated in running the charity as a United Kingdom charitable company and specifically include the costs of the external audit.

9.	STAFF COSTS	2025	2024
	The average monthly number of employees (excluding Trustees) during the year was:	No.	No.
	Office and administration	5 ===	5 ===
		£	£
	Staff costs for the above persons:		
	Wages and salaries	221,205	196,774
	Social security costs	18,320	17,092
	Staff pension costs	17,696	16,248
	Other staff costs	1,300	23,934
		<u>258,521</u> =====	<u>254,048</u> =====

The total amount of employee benefits, including employer's national insurance contributions, received by key management personnel for their services to the Charity amounted to £257,221 (2023/24: £241,654). The Trustees received no remuneration (2023/24: £Nil) for their services provided to the Charity and did not claim any expenses incurred on behalf of the Charity during the current or previous year. Other than in respect of the Trustees, the Charity is not reliant upon the contribution of volunteers.

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

9. STAFF COSTS (Continued)	2025	2024
The number of employees whose emoluments amounted to over £60,000 in the year was as follows:	No.	No.
£60,001 - £70,000	-	-
£70,001 - £80,000	-	-
£80,001 - £90,000	-	-
£90,001 - £100,000	1	-
	===	===

In respect of the employee noted above, the amount disclosed is inclusive of total pension contributions payable during 2024/25 amounted to £6,800 (2023/2024: £Nil).

10. TANGIBLE FIXED ASSETS	Freehold land and buildings £	Long leasehold property £	Fixtures, fittings and equipment £	TOTAL £
Cost:				
1 July 2024	1,113,193	254,866	113,645	1,481,704
Disposals	-	-	(20,595)	(20,595)
30 June 2025	1,113,193	254,866	93,050	1,461,109
Depreciation:				
1 July 2024	32,337	178,191	103,666	314,194
Charged in the year	6,060	5,100	2,723	13,883
Eliminated in respect of disposals	-	-	(20,265)	(20,265)
30 June 2025	38,397	183,291	86,124	307,812
Net book value:				
30 June 2025	1,074,796	71,575	6,926	1,153,297
30 June 2024	1,080,856	76,675	9,979	1,167,510

During 2018/19, the Charity acquired the freehold of a 4-bedroom residential property at 24 Ringwood Way, Hampton Hill, which it refurbished for a total cost of £638,606 and then leased to Spear Housing Association Limited to be managed for the benefit of formerly homeless people transitioning back into the community. The land element of this property with a historical cost of £321,000 is not being depreciated, but the remaining building element is being depreciated on a 2% per annum straight line basis with effect from 2019/20 onwards.

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

## 10. TANGIBLE FIXED ASSETS (Continued)

The Charity is the legal owner of the freehold land on which building projects have been undertaken. Grant funding to cover the costs of the building projects was included in charitable expenditure in the years in which the expenditure was incurred. Details of the land and the recipients of the grants are as follows:

Land	Recipient of grant	£
Land at School Road, Hampton Hill	Hampton and Hampton Hill Community Care Group	235,973
Land at Oak Avenue, Hampton	Richmond upon Thames Churches Housing Trust	165,309
Land at Princes Road, Teddington	Richmond upon Thames Churches Housing Trust	60,000
		461,282
		=====

In each case, the recipients of the grants also benefit on a continuing basis from operating rent free in these properties. The property values are historic values.

The long leasehold property represents the Charity's office at 15 High Street, Hampton.

Below is a table listing all the Charity's property interests:

LEGAL OWNER OF FREEHOLD LAND AND PROPERTIES
<p><b>1. The Greenwood Centre, Hampton Hill</b> The property is leased rent free to Hampton and Hampton Hill Community Care Group. It is a 99-year lease commencing 25 March 1991 (Land Registry Title Numbers: TGL57123 and MX248483). The registered leasehold interest was transferred to the limited company Hampton &amp; Hampton Hill Voluntary Care (Company registration number: 06431882) on 26 October 2021 (Land Registry Title Number TGL81832).</p>
<p><b>2. Oak Avenue/Maple Close, Hampton</b> There are 8 bungalows on the site. The properties are leased rent free to Richmond upon Thames Churches Housing Trust for 99 years, commencing 23 May 1991. Richmond upon Thames Churches Housing Trust is now part of Paragon Asra Housing (Land Registry Title Number TGL61517).</p>

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

## 10. TANGIBLE FIXED ASSETS (Continued)

<b>LEGAL OWNER OF FREEHOLD LAND AND PROPERTIES (Continued)</b>
<p><b>3. 44 and 46 Princes Road/Branksome Close Teddington</b> There are 4 one-bedroom homes for disabled people. The properties are leased rent free to Richmond upon Thames Churches Housing Trust for 99 years, commencing 29 September 1996. Richmond upon Thames Churches Housing Trust is now part of Paragon Asra Housing. Land Registry Title Number MX101444 (44 Princes Road) Land Registry Title Number SGL168336 (46 Princes Road)</p>
<p><b>4. 24 Ringwood Way, Hampton Hill</b> The property was purchased in October 2018 for £575,000. (Land Registry Title Number: MX416514) The property has been leased to Spear Housing Association Limited for 6 years from June 2019.</p>
<b>LEASEHOLD</b>
<p><b>5. Office at 15 High Street, Hampton, TW12 2SA</b> 999-year lease from 29 September 1988.</p>
<b>ADDITIONAL PROPERTY INTERESTS</b>
<p><b>6. The White House, The Avenue, Hampton</b> The Charity provided a grant of £1.29 million to fund the construction of a community centre. There was a long-term lease between the Trustees of Hampton on Thames Community Association and the local authority, who are the owners of the land, but the lease was surrendered in September 2020. It was subsequently taken over by YMCA but transferred to Achieving for Children in April 2024. The original lease was for 125 years from 15 January 1993. In the event that the building closes or is used for non-community use, the Charity is entitled to compensation. Details are set out in the 1993 Deed between the Charity and the local authority.</p>

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

## 10. TANGIBLE FIXED ASSETS (Continued)

<b>ADDITIONAL PROPERTY INTERESTS (Continued)</b>
<p><b>7. Property at 20 Seymour Road, Hampton Wick</b> In 1991, the Charity provided a grant of £220,500 to Richmond upon Thames Churches Housing Trust (now part of Paragon Asra Housing) to convert a property into 4 self-contained flats for highly vulnerable people. If the current property is sold or is used outside the purposes for which the grant was made (that being support for highly vulnerable people), the Charity is entitled to the original grant or 54.5% of the sale, whichever is greater. There was a legal agreement between the Charity and Paragon Asra Housing signed in 2019; and a charge has been placed on the property (Title number MX13475).</p>
<p><b>8. All Weather Sports Pitch at Hampton Academy</b> Funding of £375,000 was provided to the local authority for an all-weather sports pitch for the then Rectory School Hampton. The funding is repayable if the covenants are broken within 60 years. Updated Trust Deed dated 19 August 2010, expiry date 30 April 2051.</p>
<p><b>9. Property at 26 The Green, Twickenham</b> Funding of £100,000 was provided in 1997 to Richmond-Upon-Thames Welcare, later transferred to Southwark Diocesan Welcare. There is a charge on the property in favour of the Charity. If the property is sold within 25 years, the Charity is to receive five elevenths of the proceeds of the sale.</p>
<p><b>10. United Reformed Church, Hampton Hill</b> Grant award of £290,000 for community centre. Agreement between the Charity and the United Reformed Church (Southern Province) Trust Ltd dated 9 February 1996. The Agreement states that if the church ceases to occupy the building or it is no longer used for community use, the grant is to be repaid, reducing £5,000 for each year that the community centre has been used by the church.</p>
<p><b>11. Metropolitan Water Board Club and Institute, 3 Ashley Road, Hampton</b> Grant awarded to Metropolitan Water Board Club of £120,000 for major refurbishment work. If the owner closes and/or sells the property, the grant is to be repaid. Agreement dated 27 February 2006. There is a charge on the property dated 25 June 2008 in favour of the Charity (Title Number SGL222598).</p>

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

11. FINANCIAL INVESTMENTS	2025	2024
	£	£
Investment listed on a recognised stock exchange at market value:		
Market value at 1 July	62,448,530	57,087,135
Purchases at cost	6,592,130	12,437,836
Sale proceeds	(8,690,432)	(14,152,801)
Realised (losses)/gains on investments	(127,698)	272,120
Unrealised gains on investments	938,565	6,804,240
	<u>61,161,095</u>	<u>62,448,530</u>
	=====	=====
At the balance sheet date, the market value of the portfolio comprised:		
UK investments	34,815,339	33,902,772
Overseas investments	26,345,756	28,545,758
	<u>61,161,095</u>	<u>62,448,530</u>
	=====	=====
At the balance sheet date, the market value of the portfolio comprised:		
Unit trust funds	30,215,875	30,300,210
Equities	30,945,220	32,148,320
	<u>61,161,095</u>	<u>62,448,530</u>
	=====	=====
The historical cost of investments at the balance sheet date was £49,503,296 (30 June 2024: £51,017,213).		
Individual holdings representing more than 5% of the market value of the portfolio at the balance sheet date are as follows:		
	2025	2024
	£	£
Rathbone Active Income & Growth Units – 20,550,823 units (30 June 2024: 21,079,874 units)	30,215,875	30,300,210
	=====	=====

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

12.	<b>SOCIAL INVESTMENTS</b>					<b>2025</b>	<b>2024</b>
						£	£
	Concessionary loans:						
	Interest free loans					29,895	29,895
						=====	=====
	In interest free loans are amounts falling due after more than one year of £29,895 (30 June 2024: £29,895).						
13.	<b>DEBTORS</b>					<b>2025</b>	<b>2024</b>
						£	£
	Amounts falling due within one year:						
	Prepayment and accrued income					303,826	246,738
						=====	=====
14.	<b>CREDITORS</b>					<b>2025</b>	<b>2024</b>
						£	£
	Amounts falling due within one year:						
	Trade creditors					6,443	-
	Social security and taxation					4,554	5,489
	Pension contributions payable					2,230	2,227
	Accruals					63,295	578,060
						-----	-----
						76,522	585,776
						=====	=====
15.	<b>THE FUNDS OF THE CHARITY</b>						
		<b>1 July</b>			<b>Gains on</b>	<b>Transfers</b>	<b>30 June</b>
		<b>2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>investments</b>	<b>between</b>	<b>2025</b>
		£	£	£	£	£	£
	<b>Endowment Funds:</b>						
	Permanent Endowment Fund	51,151,123	-	-	-	-	51,151,123
	Unapplied Total Return Fund	326,690	1,048,476	(112,885)	724,050	(1,968,680)	17,651
		-----	-----	-----	-----	-----	-----
		51,477,813	1,048,476	(112,885)	724,050	(1,968,680)	51,168,774
	<b>Unrestricted Income Funds:</b>						
	General Fund Current	9,099,221	150,743	(3,127,782)	86,817	-	6,208,999
	General Fund Future (designated fund)	3,848,877	-	-	-	1,968,680	5,817,557
		-----	-----	-----	-----	-----	-----
		12,948,098	150,743	(3,127,782)	86,817	1,968,680	12,026,556
		-----	-----	-----	-----	-----	-----
		64,425,911	1,199,219	(3,240,667)	810,867	-	63,195,330
		=====	=====	=====	=====	=====	=====

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

---

## 15. THE FUNDS OF THE CHARITY (Continued)

The Permanent Endowment Fund was established in 1988 when the Charity disposed of the freehold land granted following the 1811 Enclosure Act. As a permanent endowment fund, the assets cannot be directly applied to cover charitable expenditure, but income derived therefrom can be treated as unrestricted at the discretion of the Trustees and can then be used in accordance with the charitable objects.

Under the powers granted to them by section 104A(2) of the Charities Act 2011, the Trustees have adopted a Total Return approach to the management of the Permanent Endowment Fund. Included within the Permanent Endowment Fund are net unrealised gains arising on the revaluation of investments totalling £9,749,817 (30 June 2024: £9,363,306).

The Unapplied Total Return Fund comprises that part of the total return on the Charity's permanent endowment investments which has not yet been allocated to the General Fund Current or General Fund Future. Included within the Unapplied Total Return Fund are net unrealised gains arising on the revaluation of investments totalling £Nil (30 June 2024: £Nil).

The Charity's unrestricted income funds comprise those amounts which the Trustees are free to use in accordance with the charitable objectives. Included within the unrestricted income funds are net unrealised gains arising on the revaluation of investments of £1,907,982 (30 June 2024: £2,068,011).

The unrestricted income funds recognised within the General Fund Current, are the amounts used to satisfy the Charity's ongoing grant programmes.

The General Fund Future was established on 30 June 2024 to address the challenge of reinvesting some of the total return for the benefit of future generations, whilst retaining the flexibility to help with meeting unanticipated acute needs of the current generation. The General Fund Future and the Permanent Endowment Fund together constitute the funds earmarked for grant-making to future generations of beneficiaries.

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

## 15. THE FUNDS OF THE CHARITY (Continued)

	1 July 2023 £	Income £	Expenditure £	Gains on investments £	Transfers Between funds £	30 June 2024 £
<b>Endowment Funds:</b>						
Permanent Endowment Fund	51,151,123	-	-	-	-	51,151,123
Unapplied Total Return Fund	54,144	1,115,619	(107,463)	6,113,267	(6,848,877)	326,690
	<u>51,205,267</u>	<u>1,115,619</u>	<u>(107,463)</u>	<u>6,113,267</u>	<u>(6,848,877)</u>	<u>51,477,813</u>
<b>Unrestricted Income Funds:</b>						
General Fund Current	8,094,731	216,491	(3,175,094)	963,093	3,000,000	9,099,221
General Fund Future (designated fund)	-	-	-	-	3,848,877	3,848,877
	<u>8,094,731</u>	<u>216,491</u>	<u>(3,175,094)</u>	<u>963,093</u>	<u>6,848,877</u>	<u>12,948,098</u>
	<u>59,299,998</u>	<u>1,332,110</u>	<u>(3,282,557)</u>	<u>7,076,360</u>	<u>-</u>	<u>64,425,911</u>
	=====	=====	=====	=====	=====	=====

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Endowment Funds		Unrestricted Income Funds		Total
	Permanent Endowment Fund	Unapplied Total Return Fund	General Fund Current	General Fund Future	
<b>As at 30 June 2025</b>					
<b>FIXED ASSETS:</b>					
Tangible assets	-	-	1,153,297	-	1,153,297
Financial investments	51,151,123	(513,998)	4,706,413	5,817,557	61,161,095
Social investments					
- Concessionary loans	-	-	29,895	-	29,895
<b>CURRENT ASSETS:</b>					
Debtors	-	297,987	5,839	-	303,826
Cash at bank and in hand	-	233,662	390,077	-	623,739
<b>LIABILITIES:</b>					
Creditors: Amounts falling due within one year	-	-	(76,522)	-	(76,522)
<b>TOTAL NET ASSETS</b>	<u>51,151,123</u>	<u>17,651</u>	<u>6,208,999</u>	<u>5,817,557</u>	<u>63,195,330</u>
	=====	=====	=====	=====	=====

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

	Endowment Funds		Unrestricted Income Funds		Total
	Permanent Endowment Fund	Unapplied Total Return Fund	General Fund Current	General Fund Future	
<b>As at 30 June 2024</b>					
<b>FIXED ASSETS:</b>					
Tangible assets	-	-	1,167,510	-	1,167,510
Financial investments	51,151,123	(171,199)	7,619,729	3,848,877	62,448,530
Social investments					
- Concessionary loans	-	-	29,895	-	29,895
<b>CURRENT ASSETS:</b>					
Debtors	-	244,528	2,210	-	246,738
Cash at bank and in hand	-	253,361	865,653	-	1,119,014
<b>LIABILITIES:</b>					
Creditors: Amounts falling due within one year	-	-	(585,776)	-	(585,776)
<b>TOTAL NET ASSETS</b>	<u>51,151,123</u>	<u>326,690</u>	<u>9,099,221</u>	<u>3,848,877</u>	<u>64,425,911</u>
	=====	=====	=====	=====	=====

## 17. GRANTS AWARDED IN THE YEAR

2025

£

**Emotional Hardship**

ADHD Embrace <i>Contribution towards core costs.</i>	12,600
Brighter Together <i>Contribution towards core funding of intergenerational projects at care homes for the elderly with nursery schools in the HF area of benefit.</i>	7,350
Dose of Nature <i>Contribution towards the salary costs of a psychologist.</i>	33,483
Learn English at Home <i>Contribution towards the delivery costs.</i>	22,500
MiD Mediation and Counselling Ltd <i>Contribution towards core costs including family mediation / counselling, child inclusive mediation and adult counselling.</i>	16,500
Off The Record <i>Contribution towards the delivery of counselling at 3 satellites in the Hampton Fund area of benefit. Contributions towards core staffing costs.</i>	48,850

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

17. GRANTS AWARDED IN THE YEAR (Continued)	2025 £
Otakar Kraus Music Trust <i>Contribution towards core costs including the salaries of the Director and Operations Coordinator.</i>	25,000
Purple Elephant Project <i>Contribution towards core costs to support all young people in the HF area of benefit.</i>	21,400
Richmond Borough Mind <i>Contribution towards core salaries.</i>	42,000
Richmond EAL Friendship Group Centre Ltd <i>Contribution towards the running costs of delivery in the HF area.</i>	10,000
SEEN <i>Contribution towards Director's salary and costs.</i>	5,000
Space2Grieve <i>Contribution towards the salary costs of the part-time Service Manager and venue hire.</i>	20,000
<b>Total Awarded for Emotional Hardship</b>	<b>264,683</b> =====
<b>Emotional and Financial Hardship</b>	
Churches Together in Teddington <i>Contribution towards the Churches Together in Teddington Christmas Day lunch for vulnerable residents in the HF area of benefit.</i>	700
Room for Work <i>Contribution towards running employability courses to support 30 unemployed people living in the HF area.</i>	15,336
<b>Total Awarded for Emotional and Financial Hardship</b>	<b>16,036</b> =====
<b>Emotional, Financial and Physical Hardship</b>	
Age UK Richmond Upon Thames <i>Contribution towards the running costs of the welfare benefits service and core costs for older people in the HF area.</i>	75,000
Cooking Up <i>Contribution towards the cost of running cookery courses for people in challenging circumstances in the HF area.</i>	18,868

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

17. GRANTS AWARDED IN THE YEAR (Continued)	2025 £
Linden Hall Community Centre Ltd <i>Contribution towards salary costs for the Centre Manager and running costs of the centre.</i>	35,000
Momentum Children's Charity <i>Contribution towards core costs.</i>	20,000
Richmond Advice and Information on Disability <i>Contribution towards core costs and Money Advice service.</i>	66,000
Richmond Furniture Scheme <i>Contribution towards core running costs.</i>	28,000
Shepherd's Star <i>Contribution towards core costs with specific focus on delivering the Explore programme.</i>	10,500
Spear Housing Association Ltd <i>Contribution towards core costs including the Mental Health Access Worker project, the running costs of the Twickenham Hub and Director of Operations role.</i>	35,000
The Real Junk Food Project <i>Contribution towards staffing costs to deliver in Hampton Fund area of benefit.</i>	28,937
The Vineyard Community Centre and Richmond Food Bank <i>Contribution towards core staff costs supporting, both reactively and preventatively, local people experiencing complex crisis.</i>	31,500
Ukrainian Social Club CIC <i>Contribution towards core salary costs.</i>	18,900
Voices of Hope <i>Contribution towards the delivery of the BRITE Box project to 60 families in the HF area.</i>	21,060
<b>Total Awarded for Emotional, Financial and Physical Hardship</b>	<b>388,765</b> =====
<b>Emotional and Physical Hardship</b>	
Hampton and Hampton Hill Voluntary Care Group <i>Contribution towards staff salary costs supporting adults of all ages to live independently, improve their health and wellbeing and reduce social isolation.</i>	30,000

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

17. GRANTS AWARDED IN THE YEAR (Continued)	2025 £
Home-Start Richmond, Kingston and Hounslow <i>Contribution towards core salary and running costs.</i>	36,750
Integrated Neurological Services <i>Contribution towards core costs.</i>	40,000
LVA Trust <i>Contribution towards salary and running costs for delivery in the Hampton Fund area of benefit.</i>	28,000
Middlesex Association for the Blind <i>Contribution towards the running costs of the Home Visiting Service, Rapid Response Counselling sessions and Mobile Resource Unit in Richmond.</i>	13,250
MTV Youth <i>Contribution towards core costs. The total amount represents two grants applied for in 2023/24 and 2024/25 which were both paid in 2024/25.</i>	56,645
Multicultural Richmond <i>Contribution towards the Project Officer's salary and core activities - supporting isolated people in the Heathfield community.</i>	7,000
Park Lane Stables RDA <i>Contributions towards core costs.</i>	20,000
Richmond Carers Centre <i>Contribution towards the salaries of the Adult Carers Support Workers. Contribution towards the running costs of young carers' service.</i>	75,000
Richmond Upon Thames Crossroads Care <i>Contribution towards the core costs of providing the respite service and the running costs of the Saturday Club.</i>	68,000
Riverbank Trust <i>Contribution towards running costs of Riverbank Whitton supporting vulnerable families in Whitton.</i>	22,278
Ruils Independent Living <i>Contribution towards salaries and operating costs for the Family Matters Service supporting families with children with disabilities and additional needs in the HF area of benefit. Contribution towards salary costs of the SEND advice service supporting families in the Hampton Fund area of benefit.</i>	69,800

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

17. GRANTS AWARDED IN THE YEAR (Continued)	2025 £
Skylarks <i>Contributions towards core costs, including staffing, programme delivery and infrastructure.</i>	50,000
St Augustine's Community Care Trust <i>Contribution towards staff costs.</i>	36,750
TAG Youth Club for Disabled Young People <i>Contribution towards core salaries and running costs to deliver activities for children and young people with disabilities and additional needs.</i>	15,000
The Mulberry Centre <i>Contribution towards core costs – all salaries</i>	40,000
Visually Impaired Society of Richmond <i>Contribution towards core costs.</i>	2,500
Whitton Network <i>Contribution towards the salary costs of the part-time Co-ordinator.</i>	7,000
<b>Total Awarded for Emotional and Physical Hardship</b>	<b>617,973</b> =====
<b>Financial Hardship</b>	
Richmond Citizens Advice Bureau Service <i>Contribution towards core costs to support clients in the Hampton Fund area.</i>	50,000
TW Money Advice Service <i>Contribution towards staff costs.</i>	8,000
<b>Total Awarded for Financial Hardship</b>	<b>58,000</b> =====
<b>Financial and Physical Hardship</b>	
RAKAT CT Ltd <i>Contribution towards the costs of the CEO, Deputy CEO &amp; Operations Manager.</i>	15,015
<b>Total Awarded for Financial and Physical Hardship</b>	<b>15,015</b> =====

## HAMPTON FUEL ALLOTMENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
for the year ended 30 June 2025

## 18. RELATED PARTY TRANSACTIONS

All the Charity's Trustees are drawn from the London Borough of Richmond upon Thames or will have a strong connection to the Borough. Many are very active in the community and bring valuable knowledge and information to the Charity's decision-making. When the possibility of awarding a grant to an organisation with which they or their family are connected is being considered, the Trustee concerned declares an interest and if present at the meeting, will leave the room before any discussion takes place and a final decision is made. Related party transactions will be recorded even if a Trustee with a potential conflict of interest is not in attendance at the meeting when a decision is made.

During the year, the Trustees awarded one grant where there was a related party (2023/24: Trustees awarded no grants) of which the following Trustee or close family, may be regarded as a related party:

Description	Amount (£) 24/25	Amount (£) 23/24
<b>TW Money Advice Service</b>	8,000	-
<i>Martin Duffy (Trustee at TW Money Advice Service)</i>	-	-
<b>Total</b>	<b>8,000</b>	<b>-</b>

In addition to the above, during the year, fuel grants amounting to £520 were awarded to a relative of a member of the Charity's staff.

19.	<b>RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2025</b>	<b>2024</b>
		£	£
	<b>NET (EXPENDITURE)/INCOME FOR THE REPORTING PERIOD</b>	(1,230,581)	5,125,913
	Adjustments for:		
	Dividends, interest, and rents from investments	(1,173,377)	(1,291,375)
	Net gains on investments	(810,867)	(7,076,360)
	Depreciation charges	13,883	14,452
	(Increase)/decrease in debtors	(57,088)	70,569
	Decrease in creditors	(509,254)	(241,354)
	<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(3,767,284)</b>	<b>(3,398,155)</b>
		=====	=====
20.	<b>ANALYSIS OF CHANGES IN NET FUNDS</b>	<b>At 1 July</b>	<b>At 30 June</b>
		<b>2024</b>	<b>2025</b>
		£	£
	Cash at bank and in hand	1,119,014	(495,275)
	<b>NET FUNDS</b>	<b>1,119,014</b>	<b>(495,275)</b>
		=====	=====

**HAMPTON FUEL ALLOTMENT CHARITY****FINANCIAL STATEMENTS  
for the year ended 30 June 2025****ACCOUNTANT'S REPORT TO THE BOARD OF TRUSTEES OF HAMPTON FUEL ALLOTMENT CHARITY ON THE  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

In order to assist you to fulfil your duties under Charities Act 2011 and regulations thereunder, we prepared for your approval the financial statements of Hampton Fuel Allotment Charity, which comprise the Statements of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes as set out on pages 19 to 43 in accordance with the financial reporting framework set out therein from the Charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at:  
<http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Trustees of Hampton Fuel Allotment Charity, as a body, in accordance with the terms of our engagement letter dated 1 May 2024. Our work has been undertaken solely to prepare for your approval the financial statements of Hampton Fuel Allotment Charity and state those matters that we have agreed to state to you in accordance with ICAEW Technical Release 08/16 AAF as detailed at [icaew.com/compilation](http://icaew.com/compilation). This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against RSM UK Tax and Accounting Limited for any purpose or in any context. Any party other than the Board of Trustees, which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

It is your duty to ensure that Hampton Fuel Allotment Charity has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position, and net movement in funds of Hampton Fuel Allotment Charity under the Charities Act 2011 and regulations thereunder.

We have not been instructed to carry out an audit or a review of the financial statements of Hampton Fuel Allotment Charity. 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.

*RSM UK Tax and Accounting Limited*

RSM UK Tax and Accounting Limited  
Chartered Accountants  
Third Floor, One London Square  
Cross Lanes  
Guildford  
Surrey GU1 1UN

Date: 19 December 2025