

Charity registration number 1098879 (England and Wales)

Company registration number 4701734

PENN & TYLER'S GREEN RESIDENTS' SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs M Roker
Mrs Susan Breeze
Mr D Harris
Mrs Sharon Herron
Mrs N E Hooper
Mr M A Morley
Mrs Julie Newman
Mr W R Read
Mrs Jane Tichbon
Mrs Ruth Pocock
Mr J Watson

(Appointed 10 February 2025)
(Appointed 16 June 2025)

Secretary

Mrs Jane Tichbon

Charity number (England and Wales)

1098879

Company number

4701734

Registered office

Penn Barn by the Pond
Elm Road
Penn
High Wycombe
Buckinghamshire
HP10 8LB

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

CONTENTS

	Page
Trustees report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 20

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors of the charitable company for the purposes of company law, present their report and the financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charity's overall aim is to better the quality of life for all the residents of the two Chiltern villages of Penn and Tylers Green, including conserving the immediate green belt environment and area of outstanding natural beauty, which attracts many visitors from other parts of the country, particularly London. The charity owns and directs the work of a pre-school for local children; it has purchased and manages over 250 acres of woodland adjoining the villages, Common Wood, so as to be a benefit to the community for generations to come; and has effected a legal transfer of part of this woodland to The Woodland Trust and immediately leased it back on a 299 year lease for a peppercorn rent and without altering the charity's responsibility for directly managing the wood; it continues to manage the smaller Millar Wood which it was bequeathed in 2007; it initiates action and activities to promote concern for and protection of a considerable local heritage, particularly the designated village Conservation Area; it underwrites the production of a local magazine, "Village Voice", which serves inter alia as a fund raising vehicle for the charity and which is delivered to every home in the area of benefit; it runs its own website www.pennandtylersgreen.org.uk and associated Facebook and Instagram pages, it promotes and supports with funds local community projects initiated by other local voluntary bodies and organisations, where these accord with the above charitable objects. It also owns a local open green space, The Greens at Coppice Farm Road, which under provisions of the Commons Act 2006 relating to owners' registration, it has formally registered as "village green". This will enable local people to continue to use the land for their leisure and recreational pursuits as they have done for over 50 years.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The principal activities of the charity are as described in the charitable objects set out in Clause 3 of the Company's Memorandum of Association :-

" 3. The Charity's objects ("the Objects") are to promote any charitable purpose for the benefit of the inhabitants of the villages of Penn and Tylers Green and in particular but without prejudice to the generality of the foregoing:

- to advance education;
- to provide facilities in the interest of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- to promote high standards of planning and architecture in or affecting the area of benefit;
- to educate and stimulate discussion on matters relating to the history, architecture, natural history and geography of the area of benefit;
- to secure the preservation, protection, development and improvement of historic, architectural or public interest in or affecting the area of benefit,
- to secure protection, conservation and enhancement of the wildlife and countryside in or affecting the area of benefit."

Agent for Woodland Trust

In addition, the Society acts as agent for the Woodland Trust, receiving donations on its behalf which are later contributed to projects under the Landfill Tax Credit Scheme.

At commencement of 2025 the Woodland trust funds with PTG&RS stood at £159,622 and with donations received and grants made throughout the year, the fund stood at £125,768 at close of business December 2025.

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

Significant activities and achievements against objectives

All areas of the society performed well in 2025. The Woodlands sub-committee secured an approved Management Plan for the next 10 years of Common Wood, which means that we can apply for grants and have a plan to deliver. P&TGRS have reinforced our relationship with the Woodland Trust, freeholders of Common Wood. The Communications committee was born from the Village Voice and On Line Committee, facilitating communication channels using the same messaging to reach our residents. As well as co-hosting the community lunches in the Tylers Green Village Hall, we also hosted two quizzes and an Easter Egg Trail in the woods as well as our AGM and Christmas drinks for volunteers. We have strengthened our financial function, employing Azets as our accountants and independent examiners; ensuring that our banking facilities reflected our restricted and unrestricted funds and investing in higher interest bearing accounts. We made a donation of £5,000 to Scannappeal and donations of £3,305 on behalf of 'Unlock their Words' to benefit children needing additional support with speech and language provision and £1,752 on behalf of the Community Lunches to other local charities and £500 to support Scout Post.

Financial review

The society continued to raise funds through selling advertising in its bi-monthly magazine, Village Voice, which created unrestricted income of £24,902. Other significant unrestricted income stream was interest earned on investments, as the society adopted a more aggressive cash investment policy with its cash reserves, raising £7,872. We were able to make donations totalling £8,331 to local causes and have committed to further donations in 2026. We used £7,060 Woodlands Restricted funds to improve facilities in the woods, upgrading paths and tree maintenance, although much of this was covered by grants, but the grants haven't all yet been received. Other projects, such as new signage was funded with the help of donations.

Reserves policy

There was an overall surplus for the year ended 31 December 2025 of £34,029 (2024: £37,017 surplus).

The balance on unrestricted funds at 31 December 2025 was £125,893 (2024: £119,793), which is in liquid assets and available as free reserves.

The trustees regularly review their reserves policy based upon current levels of income and expenditure. The policy reflects risks to income flows resulting from damage to reputation and the effects of a very severe recession reducing advertising and donations. The Penn & Tylers Green Residents Society does not intend to be a reserves-rich charity and in any event, the Society's current activities do not require this.

The Directors current policy is to build reserves of unrestricted funds for potential large capital projects as well as to provide £30,000-£55,000 to cover up to three year's expenditure, excluding restricted funds. This would allow sufficient unrestricted funds to fund the Society's working capital requirements and to enable a reduction in expenses if necessary in case of a significant loss of income.

Examples of potential capital projects are the provision of alternative facilities for the Preschool should the existing arrangements cease, and the provision of an archive centre in the Village. We are also donating 50% of the cost of restoring the bell tower at Holy Trinity Church, Penn, a Grade I listed building, at a cost of £17,500 to the Society in 2026.

Investment policy

The Penn & Tylers Green Residents Society's basic investment objective is to maintain the real value of its investment and to maximise income. During 2025 P&TGRS moved their excess funds to a cash investment platform which enables better management of our funds and improves interest earned, whilst holding less than the FCSC scheme limits with different UK based institutions.

Major risks

The Directors of the Society have identified and discussed the top risks that may confront the charity and how they should be managed and minimised. These risks include damage to reputation and possible liabilities arising from the Society's activities. The Directors have examined these matters and they are satisfied that the charity's current internal financial and other controls adequately minimise the risks identified.

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The charity is a charitable company limited by guarantee, incorporated on 18th March 2003 and registered as a charity. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charity has an honorary president who is invited by the Board of Trustees to serve for a period of 5 years; the Chairman, vice-Chairman, Secretary and Treasurer of the charity are elected annually by the Board at the first Board meeting following the Annual General Meeting, as provided in Rules made in accordance with the provision of the charity's Articles of Association.

One-third of the Directors retire by rotation at the Annual General Meeting and may be re-appointed by resolution.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs M Roker	
Mrs Susan Breeze	
Mr O Godwin	(Resigned 16 June 2025)
Mr M Green	(Resigned 17 November 2025)
Mr D Harris	
Mrs Sharon Herron	
Mrs N E Hooper	
Mr M A Morley	
Mrs Julie Newman	
Mr W R Read	
Mrs Jane Tichbon	
Mrs Ruth Pocock	(Appointed 10 February 2025)
Mr J Watson	(Appointed 16 June 2025)

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. The trustees bring a wide range of skills to the charity and, when considering inviting additional trustees to join the board, the trustees will consider those with a similar vision who can bring specialist skills and experience needed for future development.

Potential Trustees are normally recommended by one or more of the existing Trustees and/or chairman. They are provisionally considered by the Board before being 'interviewed' by two or more of the Trustees who will present a report to the subsequent meeting before the candidate is formally invited to join the Board.

As part of the recruitment process every Trustee will be given a copy of the Charity Commission's guidance 'The Essential Trustee' and sign a declaration affirming that they will act in accordance with the guidelines and are not disqualified from acting as a Trustee by reason of unspent conviction for fraud; bankruptcy or removal as a charity director.

Under the Articles of Association, the serving directors may appoint additional directors at any time.

Existing trustees are already familiar with the practical work of the charity and new trustees are encouraged to meet the existing trustees and key employees to familiarise themselves with the charity and the context in which it operates. New trustees will also be provided with relevant information relating to the charity. All trustees are kept up to date with Charity Commission requirements and given suitable training

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

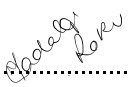
The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

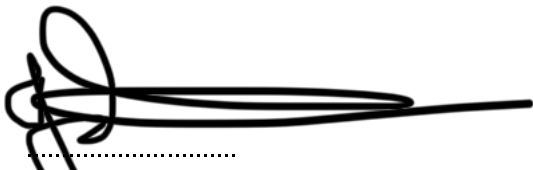
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.


.....
Mrs M Roker
Trustee


.....
Mr J Watson
Trustee

Date: 7 July 2026

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PENN & TYLER'S GREEN RESIDENTS' SOCIETY

I report to the trustees on my examination of the financial statements of Penn & Tyler's Green Residents' Society (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of FCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr C J Nisbet FCA
Azets Audit Services
Burnham Yard
London End
Beaconsfield
Buckinghamshire
HP9 2JH
United Kingdom

Date:

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	1,271	167,219	168,490	26,151	133,732	159,883
Charitable activities	4	27,358	46,579	73,937	26,078	43,113	69,191
Fundraising activities	5	4,901	3,303	8,204	6,181	1,478	7,659
Investments	6	5,925	1,947	7,872	7,679	1,576	9,255
Total income		39,455	219,048	258,503	66,089	179,899	245,988
Expenditure on:							
Raising funds	7	2,728	1,321	4,049	2,124	894	3,018
Charitable activities	8	30,627	189,798	220,425	31,658	174,296	205,954
Total expenditure		33,355	191,119	224,474	33,782	175,190	208,972
Net income		6,100	27,929	34,029	32,307	4,709	37,016
Transfers between funds		-	-	-	(1,472)	1,472	-
Net movement in funds	10	6,100	27,929	34,029	30,835	6,181	37,016
Reconciliation of funds:							
Fund balances at 1 January 2025		119,793	744,643	864,436	88,958	738,462	827,420
Fund balances at 31 December 2025		125,893	772,572	898,465	119,793	744,643	864,436

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

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		1,064		571,251
Heritage assets	15		598,097		-
			<u>599,161</u>		<u>571,251</u>
Current assets					
Debtors	16	12,262		1,213	
Cash at bank and in hand	17	441,272		484,329	
		<u>453,534</u>		<u>485,542</u>	
Creditors: amounts falling due within one year	18	(154,230)		(192,357)	
Net current assets			<u>299,304</u>		<u>293,185</u>
Total assets less current liabilities			<u>898,465</u>		<u>864,436</u>
The funds of the charity					
Restricted income funds	21	772,572		744,643	
Unrestricted funds	22	125,893		119,793	
		<u>898,465</u>		<u>864,436</u>	

The notes on pages 8 to 20 form part of these financial statements.

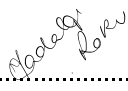
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

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

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

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

The financial statements were approved by the trustees on


.....
Mrs M Roker
Trustee


.....
Mr J Watson
Trustee

Company registration number 4701734 (England and Wales)

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Penn & Tyler's Green Residents' Society is a private company limited by guarantee incorporated in England and Wales. The registered office is Penn Barn Elm Road, Penn, High Wycombe, England, HP10 8LB

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Plant and equipment	Reducing balance - 20%
Computers	Reducing balance - 20%

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

1.7 Heritage assets

Heritage assets comprise woodlands held for conservation and public benefit. These assets are capitalised at cost and subsequently measured at historical cost. They are not revalued and are not depreciated as they are considered to have indefinite useful lives. The assets are reviewed annually for impairment.

Maintenance costs are expensed as incurred, while expenditure that enhances the asset is capitalised.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

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

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

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

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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 associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,271	15,919	17,190	25,201	5,741	30,942
Grants	-	151,300	151,300	950	127,991	128,941
	<u>1,271</u>	<u>167,219</u>	<u>168,490</u>	<u>26,151</u>	<u>133,732</u>	<u>159,883</u>
Grants						
Bucks Council - Community Board Grant	-	-	-	950	-	950
Bucks Council - SEN Training	-	-	-	-	817	817
Bucks Council - Funded Hours	-	123,526	123,526	-	117,960	117,960
Bucks Council - EYPP	-	3,624	3,624	-	1,359	1,359
Bucks Council - PIP grant	-	8,063	8,063	-	1,400	1,400
Bucks Council - Senco grant	-	2,903	2,903	-	-	-
Bucks Council - Common Wood	-	4,400	4,400	-	-	-
Bucks Council - SENIF Grant	-	700	700	-	-	-
AET Pilot	-	-	-	-	142	142
Bekonscot	-	-	-	-	1,000	1,000
DW Paley	-	3,130	3,130	-	1,869	1,869
Tesco	-	154	154	-	2,332	2,332
WFG	-	-	-	-	1,112	1,112
EYITT	-	2,800	2,800	-	-	-
P Harper	-	1,500	1,500	-	-	-
Friends of Common Wood	-	500	500	-	-	-
	<u>-</u>	<u>151,300</u>	<u>151,300</u>	<u>950</u>	<u>127,991</u>	<u>128,941</u>

Government grants

Included in grants for the year ended 31 December 2025 are Government Grants totalling £ 143,217 (2024: £122,486) in relation to funding received for children at The Village Pre-School.

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Central Fund						
Sale of goods	2,293	-	2,293	2,585	-	2,585
Other income	163	-	163	128	-	128
Village Voice						
Sale of goods	456	-	456	323	-	323
Services provided under contract	24,446	-	24,446	23,042	-	23,042
The Village Pre-school						
Sale of goods	-	7,045	7,045	-	7,635	7,635
Services provided under contract	-	29,743	29,743	-	30,564	30,564
Other income	-	6,158	6,158	-	2,002	2,002
Woods and Greens						
Sale of goods	-	2,470	2,470	-	1,755	1,755
Other income	-	1,163	1,163	-	1,157	1,157
	<u>27,358</u>	<u>46,579</u>	<u>73,937</u>	<u>26,078</u>	<u>43,113</u>	<u>69,191</u>

5 Income from fundraising activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	<u>4,901</u>	<u>3,303</u>	<u>8,204</u>	<u>6,181</u>	<u>1,478</u>	<u>7,659</u>

6 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	<u>5,925</u>	<u>1,947</u>	<u>7,872</u>	<u>7,679</u>	<u>1,576</u>	<u>9,255</u>

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	2,728	1,321	4,049	2,124	894	3,018

8 Expenditure on charitable activities

	Central Fund Unrestricted 2025 £	Village Voice Unrestricted 2025 £	The Village Pre-school Restricted 2025 £	Woods and Greens Restricted 2025 £	Total 2025 £
Direct costs					
Staff costs	-	-	152,397	-	152,397
Books, supplies and activities	-	-	8,326	-	8,326
Rent	-	-	16,067	-	16,067
Resources	-	-	2,042	-	2,042
Subscriptions	188	-	993	-	1,181
Charitable donations	8,331	-	-	1,146	9,477
Operating and maintenance of woods	-	-	-	18,111	18,111
Printing and postage	69	13,136	-	6	13,211
Insurance	230	-	-	-	230
Computer running costs	164	-	-	-	164
Admin/general expenses	451	1,040	3,113	2,399	7,003
Other charitable expenditure	1,018	-	3,413	9,030	13,461
	10,451	14,176	186,351	30,692	241,670
Share of support and governance costs (see note 9)					
Support	-	-	113	(27,358)	(27,245)
Governance	6,000	-	-	-	6,000
	16,451	14,176	186,464	3,334	220,425
Analysis by fund					
Unrestricted funds	16,451	14,176	-	-	30,627
Restricted funds	-	-	186,464	3,334	189,798
	16,451	14,176	186,464	3,334	220,425

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on charitable activities

(Continued)

Previous year:	Central Fund	Village Voice	The Village Pre-school	Woods and Greens	Total
	Unrestricted	Unrestricted	Restricted	Restricted	
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Staff costs	-	-	130,491	-	130,491
Books, supplies and activities	-	-	9,705	-	9,705
Parent's Committee	-	-	249	-	249
Rent	-	-	15,604	-	15,604
Repairs and maintenance	-	-	78	-	78
Resources	-	-	3,090	-	3,090
Subscriptions	330	-	1,149	-	1,479
Charitable donations	9,939	-	-	400	10,339
Operating and maintenance of woods	-	-	-	6,426	6,426
Printing and postage	1,061	14,723	-	404	16,188
Insurance	887	-	-	-	887
Computer running costs	82	-	-	-	82
Admin/general expenses	524	1,020	2,829	-	4,373
Other charitable expenditure	2,188	54	921	889	4,052
	15,011	15,797	164,116	8,119	203,043
Share of support and governance costs (see note 9)					
Support	-	-	128	1,933	2,061
Governance	850	-	-	-	850
	15,861	15,797	164,244	10,052	205,954
Analysis by fund					
Unrestricted funds	15,861	15,797	-	-	31,658
Restricted funds	-	-	164,244	10,052	174,296
	15,861	15,797	164,244	10,052	205,954

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

9 Support costs allocated to activities

	2025 £	2024 £
Depreciation	(27,245)	2,061
Governance costs	6,000	850
	<u>(21,245)</u>	<u>2,911</u>
Analysed between:		
Central Fund	6,000	850
The Village Pre-school	113	128
Woods and Greens	(27,358)	1,933
	<u>(21,245)</u>	<u>2,911</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,800	850
- for other financial services	4,200	-
Depreciation of owned tangible fixed assets	113	2,061
Reversal of past depreciation of tangible fixed assets	(27,358)	-
	<u></u>	<u></u>

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
The Village Pre-School	<u>10</u>	<u>12</u>
Employment costs	2025 £	2024 £
Wages and salaries	148,095	116,901
Social security costs	2,073	9,092
Other pension costs	2,229	4,498
	<u>152,397</u>	<u>130,491</u>

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

12 Employees

(Continued)

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

13 Taxation

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

14 Tangible fixed assets

	Land and buildings £	Plant and equipment £	Computers £	Total £
Cost				
At 1 January 2025	598,097	-	7,769	605,866
Additions	-	666	-	666
Reallocation to Heritage assets	(598,097)	-	-	(598,097)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	-	666	7,769	8,435
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 January 2025	27,358	-	7,258	34,616
Depreciation charged in the year	-	11	102	113
Depreciation charged reversal	(27,358)	-	-	(27,358)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	-	11	7,360	7,371
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 December 2025	-	655	409	1,064
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	570,740	-	511	571,251
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

In the year to 31 December 2025, the Trustees made the decision to reallocate the Woodlands from the tangible fixed assets to a Heritage asset considering this was a more appropriate treatment for the asset held. As such, the cost of the asset has been reclassified and the depreciation charged to date reversed to the SOFA.

15 Heritage assets

Woodlands
£

At 1 January 2025	-
Reallocation from Tangible fixed assets	598,097
	<u> </u>
At 31 December 2025	598,097
	<u> </u>

In the year to 31 December 2025, the Trustees made the decision to reallocate the Woodlands from the tangible fixed assets to a Heritage asset considering this was a more appropriate treatment for the asset held.

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	7,839	336
Prepayments and accrued income	4,423	877
	<u>12,262</u>	<u>1,213</u>

17 Cash at bank and in hand

Included in the Cash at bank and in hand total is £125,768 held in respect of the Woodland Trust.

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	19	20,572	24,440
Woodland Trust		125,768	159,622
Accruals		7,890	8,295
		<u>154,230</u>	<u>192,357</u>

19 Deferred income

	2025 £	2024 £
Arising from government grants	19,676	21,156
Arising from other grants	896	3,284
	<u>20,572</u>	<u>24,440</u>

Included in deferred income at the year end is £19,676 of government grant income. This relates to Early Years Pupil Premium funding received for Spring Term 2026,

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>20,572</u>	<u>24,440</u>
Movements in the year:		

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

19	Deferred income		(Continued)
	Deferred income at 1 January 2025	(24,440)	(18,263)
	Released from previous periods	24,440	18,263
	Resources deferred in the year	20,572	24,440
	Deferred income at 31 December 2025	20,572	24,440

20	Retirement benefit schemes	2025	2024
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	2,229	4,498

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

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
The Village Pre-School	65,759	191,315	(186,557)	-	70,517
Woods and Green	678,884	27,733	(4,562)	-	702,055
	744,643	219,048	(191,119)	-	772,572

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
The Village Pre-School	56,888	172,312	(164,913)	1,472	65,759
Woods and Green	681,574	7,587	(10,277)	-	678,884
	738,462	179,899	(175,190)	1,472	744,643

The Village Pre-School
All funds for Village Pre-School

Woods and Green
All funds for Common Wood, Millar Wood and Coppice Farm Greens

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22 Unrestricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Central Fund	112,215	14,553	(19,179)	-	107,589
Village Voice	7,578	24,902	(14,176)	-	18,304
	<u>119,793</u>	<u>39,455</u>	<u>(33,355)</u>	<u>-</u>	<u>125,893</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Central Fund	88,958	42,714	(17,985)	(1,472)	112,215
Village Voice	-	23,375	(15,797)	-	7,578
	<u>88,958</u>	<u>66,089</u>	<u>(33,782)</u>	<u>(1,472)</u>	<u>119,793</u>

Central Fund

Costs and income for running the society and not otherwise classified

Village Voice

Income and costs related to Village Voice magazine

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	-	1,064	1,064
Heritage assets	-	598,097	598,097
Current assets/(liabilities)	125,893	173,411	299,304
	<u>125,893</u>	<u>772,572</u>	<u>898,465</u>

PENN & TYLER'S GREEN RESIDENTS' SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

23 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	-	571,251	571,251
Current assets/(liabilities)	119,793	173,392	293,185
	<u>119,793</u>	<u>744,643</u>	<u>864,436</u>

24 Financial commitments, guarantees and contingent liabilities

The Society is limited by guarantee and does not have a share capital.

Directors, as members, have guaranteed contributions of an amount not exceeding £1 to the assets of the Society in the event of its dissolution.

The total number of directors as at 31 December 2025 was 13 (2024: 11)

25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).