

Charity Registration No. 1110901

**ALEX HOGG MEMORIAL TRUST LIMITED  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

*Antony*

# ALEX HOGG MEMORIAL TRUST LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Mr N Franklin
Charity number	1110901
Company number	05469620
Principal address	13 Museum Street York YO1 7DT
Registered office	107 Cleethorpe Road Grimsby North East Lincolnshire DN31 3ER
Independent examiner	A P Robinson & Co (Grimsby) LLP Chartered Accountants 107 Cleethorpes Road Grimsby North East Lincolnshire DN31 3ER



# ALEX HOGG MEMORIAL TRUST LIMITED

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# ALEX HOGG MEMORIAL TRUST LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016).

#### Objectives and Activities

The Alex Hogg Memorial Trust (AHMT) provides housing solutions and services for people with a learning disability so they can live ordinary and independent lives. AHMT provides specialised supported housing designed and adapted to the complex requirements of the people the trust supports. Our services include maintenance, advocacy, guidance and administration on behalf of the people who live in the properties we operate.

AHMT has over 80 tenancy units under management. The portfolio combines shared houses in a supported living model and single occupancy housing. Commissioner support and demand for specialised supported housing continues to be strong, despite delays for new schemes due to planning permission timescales and continually high construction costs, challenges we hope will ease in the coming year. AHMT continues to expand its geographical footprint throughout Yorkshire, Humber and the Midlands and has an appetite for growth.

We are proud of our social impact beyond the core benefits of the housing we provide; we use local trades and small businesses to deliver our planned and reactive maintenance programmes and provide supported employment opportunities for people with a learning disability. We contribute to the local economy with the construction and adaptation of new schemes. We provide a highly personalised and bespoke service to meet the needs of individuals and pride ourselves on the quality, homely environments we create.

Our offering represents great value for money, for both individual tenants and the public purse. We ensure that our overhead and cost base remain lower than the market average but that we provide superior customer service. This remains possible through digital innovation and trusted working relationships with care providers, commissioners and our network of tradespeople.

AHMT is not a Registered Provider of social housing but is closely aligned to the regulatory framework and we share the same values and governance requirements as required by the regulator. We work with our care provider partners to include the people who live in our properties when making decisions as this empowers understanding around tenancy agreements, rent payments and running households as independently as possible.

# ALEX HOGG MEMORIAL TRUST LIMITED

## TRUSTEES REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### Achievements and Performance

#### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. There was no principal funding received during the year. The Charity also holds further investments for the benefit of the charity.

During the year the charity had a deficit of £45,040 (2023: deficit of £26,116). For the year ended 31 March 2024 the unrestricted reserves stood at £365,335 (2023: £410,375). The reserves will be used for the furtherance of the charity's objectives.

The Management Committee has carried out a review and has identified that the major risk to which the charity is exposed is the withdrawal of funding by social services to enable the continued provision of care in a supported living setting or a reduction in housing benefit for individuals with a learning disability. The trustees have reviewed the financial position of the Charity and the reserves are sufficient for the charity to maintain the property for a number of years until a change in use is fully established.

#### **Structure, governance and management**

Alex Hogg Memorial Trust Limited is a registered charity (1110901) and a company limited by guarantee (05469620). The organisation was incorporated on 2 June 2005 and registered as a charity on 16 August 2005. 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 trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr N Franklin

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Management Committee are responsible for the strategic direction and policy of the charity. The day to day running of the charity is delegated to Mr N Franklin.

There are no policies adopted for the induction and training of trustees.

The Trustees report was approved by the Board of Trustees

**Mr N Franklin**

Trustee

Dated:

# ALEX HOGG MEMORIAL TRUST LIMITED

## INDEPENDENT EXAMINER'S REPORT

### *TO THE TRUSTEES OF ALEX HOGG MEMORIAL TRUST LIMITED*

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I report to the trustees on my examination of the financial statements of Alex Hogg Memorial Trust Limited (the charity) for the year ended 31 March 2024.

#### **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 Charities Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act 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 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, 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 2006 Act; or
- 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 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; 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 accounts 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 accounts to be reached.

Andrew Robinson BCom (Hons), FCA  
A P Robinson & Co (Grimsby) LLP  
Chartered Accountants  
107 Cleethorpe Road  
Grimsby  
North East Lincolnshire  
DN31 3ER

Dated:

# ALEX HOGG MEMORIAL TRUST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Total 2023 £
	Notes		
<b><u>Income from:</u></b>			
Charitable activities	3	546,354	441,386
Other income		-	-
		<u>546,354</u>	<u>441,386</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	591,394	467,502
<b>Total resources expended</b>		<u>591,394</u>	<u>467,502</u>
<b>Net (expenditure) for the year/ Net movement in funds</b>		( 45,040)	( 26,116)
Fund balances at 1 April 2023		410,375	436,492
<b>Fund balances at 31 March 2024</b>		<u><u>365,335</u></u>	<u><u>410,375</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account.  
under the Companies Act 2006.

# ALEX HOGG MEMORIAL TRUST LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		495,513		497,788
<b>Current assets</b>					
Debtors	9	78,710		54,475	
Cash at bank and in hand		10,955		13,643	
		<u>89,665</u>		<u>68,118</u>	
<b>Creditors: amounts falling due within one year</b>	10	219,842		155,530	
Net current liabilities			<u>( 130,177)</u>		<u>( 87,413)</u>
<b>Total assets less current liabilities</b>			<u>365,335</u>		<u>410,375</u>
<b>Income funds</b>					
Unrestricted funds			365,335		410,375
			<u>365,335</u>		<u>410,375</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

Mr N Franklin  
Trustee

Company Registration No. 05469620



# ALEX HOGG MEMORIAL TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **1 Accounting policies**

#### **Charity information**

Alex Hogg Memorial Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 107 Cleethorpe Road, Grimsby, North East Lincolnshire, DN31 3ER.

#### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### **1.2 Going concern**

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

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors 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 Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**ALEX HOGG MEMORIAL TRUST LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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- 1**                      **Accounting policies** **(Continued)**
- 1.5**                      **Intangible fixed assets - goodwill**  
Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over its life.
- 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:
- Land and buildings - Not depreciated  
Fixtures, fittings & equipment - 15% reducing balance  
Motor vehicles - 25% reducing balance
- 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 net income/(expenditure) for the year.
- 1.7**                      **Impairment of fixed assets**  
At each reporting end date, the 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 ).
- Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.
- 1.8**                      **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.

**ALEX HOGG MEMORIAL TRUST LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies (Continued)**

**1.9 Financial instruments**

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

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

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

***Basic financial assets***

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

***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.

**1.10 Employee benefits**

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

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

**1.11 Retirement benefits**

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

**ALEX HOGG MEMORIAL TRUST LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2 Critical accounting estimate 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.

**3 Charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Rental income within charitable activities	546,354	441,386
	<u>546,354</u>	<u>441,386</u>

**4 Charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Staff costs	72,107	43,214
Depreciation and impairment	2,275	1,388
Rent & rates	227,200	226,398
Repairs & maintenance	93,006	67,666
Light, heat & power	153,239	97,696
Sundry	1,917	1,739
Telephone	15,961	15,099
Travel & subsistence	4,714	611
Insurance	6,753	3,899
Bank charges	2,348	1,303
Governance cost	4,367	7,876
Professional fees	5,400	-
Legal fees	46	261
IT Software and Consumables	2,062	354
	<u>591,394</u>	<u>467,502</u>
	<u>591,394</u>	<u>467,502</u>
<b>Analysis by fund</b>		
Unrestricted funds	591,394	467,502
	<u>591,394</u>	<u>467,502</u>

**ALEX HOGG MEMORIAL TRUST LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Trustees**

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

**6 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Administration	<u>3</u>	<u>3</u>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	70,090	37,850
Other pension costs	2,018	1,044
Staff team costs	-	4,320
	<u><b>72,107</b></u>	<u><b>43,214</b></u>

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

**7 Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2023	71,498
At 31 March 2024	<u>71,498</u>
<b>Amortisation and impairment</b>	
At 1 April 2023	71,498
Amortisation charged in the year	-
At 31 March 2024	<u>71,498</u>
<b>Carrying amount</b>	
31 March 2023	<u>-</u>
31 March 2024	<u>-</u>

**ALEX HOGG MEMORIAL TRUST LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

<b>8</b>	<b>Tangible fixed assets</b>		
		<b>Land and buildings</b>	<b>Fixtures, fittings &amp; equipment</b>
		<b>£</b>	<b>£</b>
	<b>Cost</b>		
	At 1 April 2023	487,330	12,015
	Additions	-	-
	At 31 March 2024	<u>487,330</u>	<u>12,015</u>
	<b>Depreciation and impairment</b>		
	At 1 April 2023	-	8,622
	Depreciation charged in the year	-	509
	At 31 March 2024	<u>-</u>	<u>9,131</u>
	<b>Carrying amount</b>		
	31 March 2023	<u>487,330</u>	<u>3,393</u>
	31 March 2024	<u>487,330</u>	<u>2,884</u>
		<b>Motor vehicles</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
	<b>Cost</b>		
	At 1 April 2023	7,850	507,195
	Additions	-	-
	At 31 March 2024	<u>7,850</u>	<u>507,195</u>
	<b>Depreciation and impairment</b>		
	At 1 April 2023	785	9,407
	Depreciation charged in	1,766	2,275
	At 31 March 2024	<u>2,551</u>	<u>11,682</u>
	<b>Carrying amount</b>		
	31 March 2023	<u>7,065</u>	<u>497,788</u>
	31 March 2024	<u>5,299</u>	<u>495,513</u>

**ALEX HOGG MEMORIAL TRUST LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

<b>9</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Trade debtors	78,710	54,475
		<u>78,710</u>	<u>54,475</u>
<b>10</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Other taxation and social security	2,102	1,035
	Trade creditors	212,716	150,141
	Other creditors	759	344
	Accruals and deferred income	4,110	4,010
		<u>219,842</u>	<u>155,530</u>
<b>11</b>	<b>Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Deficit for the year	( 45,040)	( 26,116)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	2,275	1,388
	Movements in working capital:		
	Increase in debtors	24,236	52,398
	Increase in creditors	( 64,312)	( 84,297)
	<b>Cash absorbed by operations</b>	<u>( 82,841)</u>	<u>( 56,627)</u>

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## Document Signers

### Signer 1

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