

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**THE FRIENDLY ALMSHOUSES**  
**(A COMPANY LIMITED BY GUARANTEE)**

Hysons  
Chartered Accountants  
14 London Street  
Andover  
Hampshire  
SP10 2PA

# **THE FRIENDLY ALMSHOUSES**

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**THE FRIENDLY ALMSHOUSES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with a summary of the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting 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 (FRS102), effective 1 January 2015.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The object of the Charity is set out in the Scheme of the Charity Commissioners dated 12th December 1980. This is "... to relieve and assist, by the provision of housing and associated amenities, needy women of good character over the age of 60 years... resident within ten miles of St Paul's Cathedral". In 1993, with the consent of the Charity Commissioners, the minimum age at entry was lowered to 50 years.

Women interested in taking up residence in the Almshouses may be referred by social services and other local agencies, or they may approach us directly.

The Charity currently has 20 flats, distributed between the Victoria Cottages and Martindale House, available for occupation. Residents lead independent lives, though the wardens and Clerk are available to provide support and help in dealing with personal and practical problems. When not constrained by the lockdown requirements, participation in the community life and its many activities is much encouraged, and the quarterly residents' meetings provide the opportunity for discussion and exchange of ideas between residents and trustees.

**Public benefit**

The trustees have considered the activities of the Charity, its achievements for the year to 31 March 2023 and its plans for the future against the public benefit guidance issued by the Charity Commission. They agreed that the public who benefit from the Charity's work are those who are described in the Charity's objectives and aims as noted above and is essentially the same as that envisaged by the founders: "for the provision of permanent relief to poor and aged women. It is a Society managed by women for women...".

**Social investments**

Programme related investments, in the form of freehold property, have contributed towards the achievement of the Charity's aims and objectives because these properties are used to provide the social housing for Charity's beneficiaries.

## **THE FRIENDLY ALMSHOUSES**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The accounts period, which run from April 2022 to March 2023, has been a busy but productive year for the Charity.

Two years on since the start of the pandemic, TFA has once again been able to embrace the wider world again, with residents joining together properly as a community.

Our close-knit team is characterised by the special people who work here and in July we were joined by Ronnie Marr as Operations Support Manager. Ronnie comes from a background of nursing and teaching and is a wonderful addition to our team. Ronnie has been encouraging and creating opportunities for the residents - planning lunches, coffee mornings and her energy, empathy and support for the residents is extraordinary. Ronnie is brilliantly supported by Pat Chapman who has been with us for nearly 10 years.

The residents celebrated the Queen's Platinum Jubilee with a popular tea party. However, in September the news of Her Majesty's death was a shock and the residents expressed their sorrow and commemorated her memory by fondly reminiscing about her exceptional reign. The community also said goodbye to our oldest resident, Nora Muchmore, who passed away in a care home near her family at the grand age of 109.

We were delighted to use our grant from The Story of Christmas to install a Malvern Summer House in the garden. With heating and lighting, it provides a contemporary attractive space for quiet reading, small gatherings or for residents wishing to do arts and crafts. Additionally, the grant allowed us to refurbish and replace the rear windows in the Victorian Cottages, thus keeping ahead of the curve for the inevitable maintenance required for older buildings.

The cost of living increased sharply across the UK during 2022, with the annual rate of inflation reaching 11.1% in October. With this in mind, we upgraded the central heating system and undertook the necessary replacement of our boilers, in order to improve energy efficiency and reliability. Our income position is strong, with most of our residents qualifying for full housing benefit, and with careful management of our expenditure we are making good progress in rebuilding our Reserves. These will be a critical component in taking forward our plans for future development.

To that end, Trustees Eleanor Lindsay and Shish Malhotra are continuing to work to help TFA deliver a solution for the vacant site adjoining the Victorian Cottages. This is an intricate, complex and slow process but, working with good consultants, we are hopeful that we will have something concrete to report in the near future.

The need for our supported accommodation is evidenced by the full occupancy of our flats. However, the greatest challenges which we face within the almshouse community remain helping and supporting our residents, should they become frail, to find alternative care that is more suited to their changing needs, and attracting appropriate new trustees to join us.

It only leaves me to thank our wonderful team of staff and my committed group of trustees who make such a positive difference to the TFA, perpetuating our core values of kindness, community and companionship.

Felicity Stonehill  
Chair to the Board of Trustees November 2023

**THE FRIENDLY ALMSHOUSES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Investment performance**

The Charity retained the COIF units, valued at just over £192k at the end of March 2023, and this fund has continued to do well in spite of the turbulence caused by the pandemic.

It remains the trustees' intention to rebuild an investment portfolio as and when conditions allow, depending on the nature and extent of plans to redevelop the Colville House site.

**FINANCIAL REVIEW**

**Financial position**

The Charity's income continues to derive principally from the weekly maintenance contributions (WMC) paid by its beneficiaries. The majority of this income is drawn from housing benefit, and as the Charity has been deemed exempt from the housing benefit cap, this is a reliable income stream with potential for increase when required. We had one vacant flat for the final quarter of the year. Our budgeting assumes a 5% vacancy factor so we were more than covered for this. All flats are now occupied and we maintain a waitlist for when vacancies do arise.

The Charity generated £134k (2022: £205k) from operating activities (excluding grants and donations) during the year to 31 March 2023. This leaves us well placed to service the remaining Almshouse Association loan of £42k and to continue building reserves to enable redevelopment of the Colville House site.

**Reserves policy**

Reserves are held in order to provide adequate funds to maintain the housing stock in good repair, to fund future developments and to continue to provide housing and support to residents in the event of a disruption in revenue. In addition to the COIF unit fund, the Charity held cash reserves of £327k as at 31 March 2023 giving a total reserve of £1,584k, of which all bar the grant from The Christmas Story, were unrestricted funds. This more than meets the expectation of at least three months' operating costs being available to deal with the consequences of unanticipated challenges.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

The charity is governed by a Board of Trustees, up to a maximum of fourteen, (the Board may also co-opt members up to a third of its total membership). The Board currently meets every two months and has a quorum of three. All of the trustees sit on at least one sub-committee, of which there are currently five. These sub-committees have their own governance structure and decision-making powers and meet as often as required to deal with the business of the day. They report formally at each Board meeting.

The Board has due regard at all times to the Charity Commission's guidance in the exercise of its powers and duties. On appointment, new members of the Board receive an induction pack, and have access to a copy of the Almshouse Association's Standard of Almshouse Management. Board members have also attended seminars and briefings in areas such as housing, charity law, and the responsibilities of Trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09642400 (England and Wales)

**THE FRIENDLY ALMSHOUSES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Registered Charity number**

1166703

**Registered office**

155-167 Stockwell Park Road  
London  
SW9 0TL

**Trustees**

F D Stonehill Chair  
C J E Woolcombe Gambrill (Kate)  
G Bailey (resigned 20.10.22)  
S Faulkner (resigned 4.8.23)  
S Malhotra  
R Johnson  
L Tomlinson  
E J Lindsay  
R Kennedy (appointed 14.12.22)

**Clerk to the Trustees**

R de Grey (to September 2023)

**Operations Manager**

R Marr (from July 2022)

**Independent Examiner**

Hysons  
Chartered Accountants  
14 London Street  
Andover  
Hampshire  
SP10 2PA

**Bankers**

The Royal Bank of Scotland  
62-63 Threadneedle Street  
London  
EC2R 8LA

**Solicitors**

Farrer & Co LLP  
66 Lincoln's Inn Fields  
London  
WC2A 3LH

**Investment advisers**

Rathbones Investment Management  
Fiennes House  
32 Southgate Street  
Winchester  
Hampshire  
SO23 9EH

**THE FRIENDLY ALMSHOUSES**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Approved by order of the board of trustees on 17/12/2023 ..... and signed on its behalf by:

*Felicity Stonehill*

.....  
F D Stonehill Chair - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE FRIENDLY ALMSHOUSES**

**Independent examiner's report to the trustees of The Friendly Almshouses ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Sheila Day

Hysons  
Chartered Accountants  
14 London Street  
Andover  
Hampshire  
SP10 2PA

Date: .....



**THE FRIENDLY ALMSHOUSES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,107	-	1,107	50,110
<b>Charitable activities</b>					
Provision of Housing		371,829	-	371,829	384,197
Investment income	3	1,012	-	1,012	14
Other income	4	3,323	-	3,323	5,650
<b>Total</b>		<u>377,271</u>	<u>-</u>	<u>377,271</u>	<u>439,971</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Provision of Housing		<u>241,275</u>	<u>-</u>	<u>241,275</u>	<u>184,644</u>
Net gains/(losses) on investments		<u>(1,945)</u>	<u>-</u>	<u>(1,945)</u>	<u>20,260</u>
<b>NET INCOME</b>		134,051	-	134,051	275,587
<b>Transfers between funds</b>	15	<u>50,000</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		184,051	(50,000)	134,051	275,587
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,399,621	50,000	1,449,621	1,174,034
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,583,672</u></u>	<u><u>-</u></u>	<u><u>1,583,672</u></u>	<u><u>1,449,621</u></u>

The notes form part of these financial statements

# THE FRIENDLY ALMSHOUSES

## BALANCE SHEET 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,123,966	-	1,123,966	1,020,057
Investments	9	192,529	-	192,529	194,474
		<u>1,316,495</u>	<u>-</u>	<u>1,316,495</u>	<u>1,214,531</u>
<b>CURRENT ASSETS</b>					
Debtors	10	13,432	-	13,432	27,083
Investments	11	582	-	582	572
Prepayments and accrued income		1,137	-	1,137	1,963
Cash at bank and in hand		326,996	-	326,996	283,023
		<u>342,147</u>	<u>-</u>	<u>342,147</u>	<u>312,641</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(38,220)	-	(38,220)	(35,551)
		<u>303,927</u>	<u>-</u>	<u>303,927</u>	<u>277,090</u>
<b>NET CURRENT ASSETS</b>					
		1,620,422	-	1,620,422	1,491,621
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,583,672</u>	<u>-</u>	<u>1,583,672</u>	<u>1,449,621</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	13	(36,750)	-	(36,750)	(42,000)
		<u>1,583,672</u>	<u>-</u>	<u>1,583,672</u>	<u>1,449,621</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	15				
Unrestricted funds				1,583,672	1,399,621
Restricted funds				-	50,000
<b>TOTAL FUNDS</b>				<u>1,583,672</u>	<u>1,449,621</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**THE FRIENDLY ALMSHOUSES**

**BALANCE SHEET - continued**

**31 MARCH 2023**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
F D Stonehill Chair - Trustee

## **THE FRIENDLY ALMSHOUSES**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Allocation and apportionment of costs**

All support and governance costs relate to the activity of providing housing in accordance with the objectives of the charity.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Equipment and fittings	- Straight line over 3 and 10 years

##### **Social investments**

The cost of the freehold property is accounted for within tangible fixed assets as it is a programme related investment held specifically to contribute to the charity's charitable purpose.

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## **THE FRIENDLY ALMSHOUSES**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES - continued**

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	1,107	110
Grants	-	50,000
	<hr/>	<hr/>
	1,107	50,110
	<hr/>	<hr/>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
The Story of Christmas	-	50,000
	<hr/>	<hr/>

#### **3. INVESTMENT INCOME**

	2023	2022
	£	£
Other fixed asset invest - FII	10	-
Deposit account interest	1,002	14
	<hr/>	<hr/>
	1,012	14
	<hr/>	<hr/>

#### **4. OTHER INCOME**

	2023	2022
	£	£
Employment allowance	3,323	4,000
Rental income	-	1,650
	<hr/>	<hr/>
	3,323	5,650
	<hr/>	<hr/>

**THE FRIENDLY ALMSHOUSES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Independent Examiner/Auditor remuneration	1,200	1,248
Independent Examiner/Auditor non examination/audit fees	900	300
Depreciation - owned assets	12,785	2,051
	<u>12,785</u>	<u>2,051</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**7. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable activities	1	2
Support costs	1	1
	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**THE FRIENDLY ALMSHOUSES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Equipment and fittings £	Totals £
<b>COST</b>			
At 1 April 2022	1,017,319	16,739	1,034,058
Additions	-	116,694	116,694
	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,017,319	133,433	1,150,752
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2022	-	14,001	14,001
Charge for year	-	12,785	12,785
	<hr/>	<hr/>	<hr/>
At 31 March 2023	-	26,786	26,786
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	1,017,319	106,647	1,123,966
	<hr/>	<hr/>	<hr/>
At 31 March 2022	1,017,319	2,738	1,020,057
	<hr/>	<hr/>	<hr/>

**9. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2022	194,474
Revaluations	(1,945)
	<hr/>
At 31 March 2023	192,529
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2023	192,529
	<hr/>
At 31 March 2022	194,474
	<hr/>

There were no investment assets outside the UK.

Fixed asset investments are shown at market value at the balance sheet date.

**THE FRIENDLY ALMSHOUSES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	12,241	27,083
Other debtors	1,191	-
	<u>13,432</u>	<u>27,083</u>

**11. CURRENT ASSET INVESTMENTS**

	2023	2022
	£	£
COIF Deposit Funds	<u>582</u>	<u>572</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other loans (see note 14)	5,250	5,250
Trade creditors	20,699	18,123
Social security and other taxes	-	981
Other creditors	6,807	5,364
Accrued expenses	5,464	5,833
	<u>38,220</u>	<u>35,551</u>

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Other loans (see note 14)	<u>36,750</u>	<u>42,000</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Almshouse Association loan	<u>5,250</u>	<u>5,250</u>
Amounts falling between one and two years:		
Almshouse Association loan	<u>5,250</u>	<u>5,250</u>
Amounts falling due between two and five years:		
Almshouse Association loan	<u>15,750</u>	<u>15,750</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Almshouse Association loan	15,750	21,000



**THE FRIENDLY ALMSHOUSES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	1,399,621	134,051	50,000	1,583,672
<b>Restricted funds</b>				
Improvements to the Almshouses	50,000	-	(50,000)	-
<b>TOTAL FUNDS</b>	<u>1,449,621</u>	<u>134,051</u>	<u>-</u>	<u>1,583,672</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	377,271	(241,275)	(1,945)	134,051
<b>TOTAL FUNDS</b>	<u>377,271</u>	<u>(241,275)</u>	<u>(1,945)</u>	<u>134,051</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	1,174,034	225,587	1,399,621
<b>Restricted funds</b>			
Improvements to the Almshouses	-	50,000	50,000
<b>TOTAL FUNDS</b>	<u>1,174,034</u>	<u>275,587</u>	<u>1,449,621</u>

**THE FRIENDLY ALMSHOUSES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	389,971	(184,644)	20,260	225,587
<b>Restricted funds</b>				
Improvements to the Almshouses	50,000	-	-	50,000
<b>TOTAL FUNDS</b>	<u>439,971</u>	<u>(184,644)</u>	<u>20,260</u>	<u>275,587</u>

The Improvement to the Almshouses Fund represents money received to be used for the replacement of windows and the build of a garden room at the Almshouses.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**17. ULTIMATE CONTROLLING PARTY**

The Charity was controlled throughout the year by its members.

**THE FRIENDLY ALMSHOUSES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,107	110
Grants	-	50,000
	<hr/> 1,107	<hr/> 50,110
<b>Investment income</b>		
Other fixed asset invest - FII	10	-
Deposit account interest	1,002	14
	<hr/> 1,012	<hr/> 14
<b>Charitable activities</b>		
Rent received	265,895	268,967
Service charges	83,463	92,149
Support charges	22,471	23,081
	<hr/> 371,829	<hr/> 384,197
<b>Other income</b>		
Employment allowance	3,323	4,000
Rental income	-	1,650
	<hr/> 3,323	<hr/> 5,650
<b>Total incoming resources</b>	377,271	439,971
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	18,716	30,160
Social security	1,075	1,655
Pensions	369	544
Rates and water	9,353	9,398
Insurance	3,038	3,017
Light and heat	14,760	17,893
Property expenses	107,150	57,517
Residents welfare and social events	10,179	4,518
Out of Hours cover	-	2,400
Depreciation of equipment and fittings	12,562	959
Loan interest and fees	-	2,500
	<hr/> 177,202	<hr/> 130,561

This page does not form part of the statutory financial statements

**THE FRIENDLY ALMSHOUSES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>Support costs</b>		
<b>Management</b>		
Wages	38,268	26,044
Social security	2,248	2,577
Pensions	588	1,093
Telephone and IT	5,268	5,025
Postage and stationery	943	1,361
Sundries	286	1,374
Recruitment and training	-	8,256
Depreciation of equipment and fittings	224	1,091
Bank interest	482	620
	<hr/> 48,307	<hr/> 47,441
 <b>Governance costs</b>		
Independent Examiner/Auditor remuneration	1,200	1,248
Independent Examiner/Auditor non examination/audit fees	900	300
AGM and other meetings	51	68
Memberships	701	664
Professional fees	12,914	4,362
	<hr/> 15,766	<hr/> 6,642
 Total resources expended	<hr/> 241,275	<hr/> 184,644
 <b>Net income</b>	<hr/> <hr/> 135,996	<hr/> <hr/> 255,327

This page does not form part of the statutory financial statements



HM Revenue  
& Customs

# Company Tax Return

CT600 (2023) Version 3

for accounting periods starting on or after 1 April 2015

## Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

## Company information

1	Company name	The Friendly Almshouses									
2	Company registration number	0 9 6 4 2 4 0 0									
3	Tax reference	2 8 5 2 6 2 7 9 1 2									
4	Type of company	8									

## Northern Ireland (NI)

Put an 'X' in the appropriate boxes below			
5	NI trading activity	<input type="checkbox"/>	6 SME <input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8 Special circumstances <input type="checkbox"/>

## About this return

This is the tax return for the company named above, for the period below	
30 from DD MM YYYY	35 to DD MM YYYY
0 1 0 4 2 0 2 2	3 1 0 3 2 0 2 3
Put an 'X' in the appropriate boxes below	
40 A repayment is due for this return period	<input type="checkbox"/>
45 Claim or relief affecting an earlier period	<input type="checkbox"/>
50 Making more than one return for this company now	<input type="checkbox"/>
55 This return contains estimated figures	<input type="checkbox"/>
60 Company part of a group that is not small	<input type="checkbox"/>
65 Notice of disclosable avoidance schemes	<input type="checkbox"/>
Transfer pricing	
70 Compensating adjustment claimed	<input type="checkbox"/>
75 Company qualifies for SME exemption	<input type="checkbox"/>



## Income – continued

<b>175</b>	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>180</b>	Non-exempt dividends or distributions from non-UK resident companies	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>185</b>	Income from which Income Tax has been deducted	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>190</b>	Income from a property business	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>195</b>	Non-trading gains on intangible fixed assets	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>200</b>	Tonnage tax profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>205</b>	Income not falling under any other heading	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Chargeable gains

<b>210</b>	Gross chargeable gains	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>215</b>	Allowable losses including losses brought forward	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>220</b>	Net chargeable gains – box 210 minus box 215	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Profits before deductions and reliefs

<b>225</b>	Losses brought forward against certain investment income	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>230</b>	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>235</b>	Profits before other deductions and reliefs – net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Deductions and reliefs

<b>240</b>	Losses on unquoted shares	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>245</b>	Management expenses	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>250</b>	UK property business losses for this or previous accounting period	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>255</b>	Capital allowances for the purposes of management of the business	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>260</b>	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Deductions and Reliefs - continued

<b>263</b>	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>265</b>	Non-trading losses on intangible fixed assets	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>275</b>	Total trading losses of this or a later accounting period	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>280</b>	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275															<input type="checkbox"/>
<b>285</b>	Trading losses carried forward and claimed against total profits	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>290</b>	Non-trade capital allowances	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>295</b>	Total of deductions and reliefs – total of boxes 240 to 275, 285 and 290	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>300</b>	Profits before qualifying donations and group relief – box 235 minus box 295	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>305</b>	Qualifying donations	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>310</b>	Group relief	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>312</b>	Group relief for carried forward losses	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>315</b>	Profits chargeable to Corporation Tax – box 300 minus boxes 305, 310 and 312	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>320</b>	Ring fence profits included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>325</b>	Northern Ireland profits included	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

## Tax calculation

<b>326</b>	Number of associated companies in this period	<input type="text"/>
<b>327</b>	Number of associated companies in the first financial year	<input type="text"/>
<b>328</b>	Number of associated companies in the second financial year	<input type="text"/>
<b>329</b>	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input type="checkbox"/>

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
<b>330</b>		<b>335</b>	£	<b>340</b>		<b>345</b>	£ p
		<b>350</b>	£	<b>355</b>		<b>360</b>	£ p
		<b>365</b>	£	<b>370</b>		<b>375</b>	£ p
<b>380</b>		<b>385</b>	£	<b>390</b>		<b>395</b>	£ p
		<b>400</b>	£	<b>405</b>		<b>410</b>	£ p
		<b>415</b>	£	<b>420</b>		<b>425</b>	£ p











## Information about capital allowances and balancing charges

### Allowances and charges in the calculation of trading profits and losses

	Capital allowances										Balancing charges									
Annual investment allowance	690	£																		
Machinery and plant – super-deduction	691	£																		
Machinery and plant – special rate allowance	693	£																		
Machinery and plant – special rate pool	695	£																		
Machinery and plant – main pool	705	£																		
Structures and buildings	711	£																		
Business premises renovation	715	£																		
Other allowances and charges	725	£																		
	Capital allowances										Disposal value									
Electric charge-points	713	£																		
Enterprise zones	721	£																		
Zero emissions goods vehicles	723	£																		
Zero emissions cars	726	£																		

### Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances										Balancing charges									
Annual investment allowance	735	£																		
Structures and buildings	736	£																		
Business premises renovation	740	£																		
Machinery and plant – super-deduction	741	£																		
Machinery and plant – special rate allowance	743	£																		
Other allowances and charges	750	£																		
	Capital allowances										Disposal value									
Electric charge-points	737	£																		
Enterprise zones	746	£																		
Zero emissions goods vehicles	748	£																		
Zero emissions cars	751	£																		

## Qualifying expenditure

<b>760</b>	Machinery and plant on which first year allowance is claimed	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>765</b>	Designated environmentally friendly machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>770</b>	Machinery and plant on long-life assets and integral features	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>771</b>	Structures and buildings	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>772</b>	Machinery and plant – super-deduction	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>773</b>	Machinery and plant – special rate allowance	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>775</b>	Other machinery and plant	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Losses, deficits and excess amounts

### Amount arising

	Amount		Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	<b>780</b> £ <input type="text"/>		<b>785</b> £ <input type="text"/>
Losses of trades carried on wholly outside the UK	<b>790</b> £ <input type="text"/>		
Non-trade deficits on loan relationships and derivative contracts	<b>795</b> £ <input type="text"/>		<b>800</b> £ <input type="text"/>
UK property business losses	<b>805</b> £ <input type="text"/>		<b>810</b> £ <input type="text"/>
Overseas property business losses	<b>815</b> £ <input type="text"/>		
Losses from miscellaneous transactions	<b>820</b> £ <input type="text"/>		
Capital losses	<b>825</b> £ <input type="text"/>		
Non-trading losses on intangible fixed assets	<b>830</b> £ <input type="text"/>		<b>835</b> £ <input type="text"/>

### Excess amounts

	Amount		Maximum available for surrender as group relief
Non-trade capital allowances		<b>840</b> £ <input type="text"/>	
Qualifying donations		<b>845</b> £ <input type="text"/>	
Management expenses	<b>850</b> £ <input type="text"/>		<b>855</b> £ <input type="text"/>



## Bank details (for a person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Payments to a person other than the company

945	<b>Complete the authority below if you want the repayment to be made to a person other than the company</b> <b>I, as</b> (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	<b>of</b> (enter company name)	<input type="text"/>
955	<b>authorise</b> (enter name)	<input type="text"/>
960	<b>of address</b> (enter address)	<input type="text"/>
965	<b>Nominee reference</b>  to receive payment on company's behalf	<input type="text"/>
970	<b>Name</b>	<input type="text"/>

## Declaration

<b>Declaration</b>	
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.	
I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.	
975	<b>Name</b> FELICITY STONEHILL <i>Felicity Stonehill</i>
980	<b>Date</b> DD MM YYYY 19/12/2023
985	<b>Status</b> DIRECTOR



**HM Revenue  
& Customs**

# Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

## Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

## Company information

<b>E1</b>	<b>Company name</b> (name of charity or CASC)	<input type="text" value="The Friendly Almshouses"/>
<b>E2</b>	<b>Tax reference</b>	<input type="text" value="2852627912"/>
<b>Period covered by this supplementary page (cannot exceed 12 months)</b>		
<b>E3</b>	<b>from DD MM YYYY</b>	<input type="text" value="01042022"/>
<b>E4</b>	<b>to DD MM YYYY</b>	<input type="text" value="31032023"/>

## Claims to exemption (this section should be completed in all cases)

<b>Charity/CASC repayment reference</b>	<b>E5</b>	<input type="text"/>
<b>Charity Commission registration number, or OSCR number (if applicable)</b>	<b>E10</b>	<input type="text" value="1166703"/>
<b>Put an 'X' in the relevant box if during the period covered by these supplementary pages:</b>		
<b>The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains</b> <i>(Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)</i>	<b>E15</b>	<input checked="" type="checkbox"/>
<b>All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only</b>	<b>E20</b>	<input checked="" type="checkbox"/>
<b>Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600</b>	<b>E25</b>	<input type="checkbox"/>
<b>I claim exemption from tax</b>		
<b>Name</b>	<b>E30</b>	<input type="text"/>
<b>Status</b>	<b>E35</b>	<input type="text"/>
<b>Date DD MM YYYY</b>	<b>E40</b>	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>



## Information required

## Charity/CASC assets

Disposals in period  
(total consideration received)Held at the end of the period  
(use accounts figures)Tangible fixed  
assetsE130 £            E135 £       1 3 1 6 4 9 5UK investments  
(excluding  
controlled companies)E140 £            E145 £          5 8 2Shares in,  
and loans to,  
controlled companiesE150 £            E155 £            Overseas  
investmentsE160 £            E165 £            

Loans and non-trade debtors

E170 £        1 3 4 3 2

Other current assets

E175 £        3 2 8 1 3 3

Qualifying investments and loans

*Applies to charities only. See CT600 Guide*E180 

Value of any non-qualifying investments and loans

*Applies to charities only. See CT600 Guide*E185 £           Number of subsidiary or associated companies the charity  
controls at the end of the period. Exclude companies that  
were dormant throughout the periodE190

The Committee  
The Friendly Almshouses  
Martindale House  
155 Stockwell Park Road  
Brixton  
London  
SW9 0LT

Hysons Chartered Accountants  
14 London Street  
Andover  
Hampshire  
SP10 2PA

Dear Sirs

We confirm, to the best of our knowledge and belief and having made appropriate inquiries of other officials of The Friendly Almshouses ("TFA"), the following representations which are given to you in connection with your independent examination of the financial statements of the TFA for the year ended 31 March 2023.

## **ASSETS**

### General

1. All assets included in the balance sheet were at that date in existence and owned by the TFA and free from any lien, encumbrance or charge, except as disclosed in the financial statements. The balance sheet includes all tangible assets owned by the TFA.

### Tangible Fixed Assets

2. The net book amounts at which the tangible fixed assets are stated in the balance sheet are arrived at:
  - a) After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
  - b) After eliminating the cost and accumulated depreciation relating to items sold or scrapped.
  - c) After providing for depreciation and obsolescence on bases and at rates calculated to reduce the net book amount of each asset to its estimated residual value by the end of its probable useful life in the TFA's business. In this respect we are satisfied that the probable useful lives have been realistically estimated.

3. The TFA has not contracted for any capital expenditure other than as disclosed in the financial statements.

#### Stock and Work in Progress

4. The TFA had no stocks or work in progress at the balance sheet date.

#### Other Current Assets

5. On realisation in the ordinary course of the TFA's business the other current assets in the balance sheet are expected to produce at least the amounts at which they are stated. In particular, adequate provision has been made against all amounts owing to the TFA which are known, or may be expected, to be irrecoverable.

### **LIABILITIES**

#### General

6. All liabilities have been recorded in the accounting records, including the liability for all purchases to which title has passed prior to the balance sheet date and for all items included in stock.

#### Reservation of Title

7. Having regard to the terms and conditions of sale imposed by all major suppliers of goods including fixed assets, the trade creditors at the balance sheet date include no significant amounts resulting from the purchase of goods on terms which include reservation of title by suppliers.

#### Provision for Losses

8. Appropriate provisions have been made for all significant losses capable of being estimated with reasonable accuracy which are now expected to result from commitments, contingent liabilities and other events which occurred by the balance sheet date.

#### Contingent Liabilities

9. All material contingent liabilities have been appropriately disclosed in the financial statements other than those where the possibility of losses arising therefrom is remote.
10. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the United Kingdom Generally Accepted Accounting Practices, ("UK GAAP").
11. We have no plans or intentions that may materially affect the book value of any assets or liabilities.

## **RESULTS**

12. Except as disclosed in the financial statements, the results for the year were not materially affected by transactions of a sort not usually undertaken by the TFA, circumstances of an exceptional or non-recurring nature, or charges or credits relating to prior years.

## **EVENTS SINCE THE BALANCE SHEET DATE**

13. There have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

## **GENERAL**

### Completeness of Information

14. All accounting records have been made available to you for the purpose of your independent examination of financial statements in accordance with your terms of engagement and that all transactions undertaken by the TFA have been properly reflected and recorded in the accounting records.

### Compliance with Regulations and Contractual Agreements

15. We are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the TFA conducts its business and which are central to the TFA's ability to conduct its business, except as explained to you and as disclosed in the financial statements.
16. The TFA has complied with all aspects of agreements that would have a material effect on the financial statements in the event of non-compliance. In particular, there have been no defaults in respect of any loan agreements.

### Related Party Transactions

17. We are aware that a related party of the TFA is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the TFA or vice versa and, as a result, will include members (as a guide, more than 20% of the voting rights), trustees, other key management, close family and other business interests of the aforementioned. We confirm that there were no related party transactions for the year ended 31 March 2023.
18. All related party relationships and transactions have been accounted for and disclosed in accordance with UK GAAP.

The TFA has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the TFA) for the trustees, nor to provide guarantees of any kind on behalf of the trustees.

Going Concern Basis

19. Having considered our expectations and intentions for the next 12 months and the availability of working capital, the TFA is a going concern.

Accounting Estimates

20. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representation made to you by the trustees in the course of your examination of financial statements.

Yours faithfully

Signed on behalf of the trustees by:

*Felicity Stonehill*

17/12/2023

.....  
F D Stonehill  
Trustee

.....  
Date