

REGISTERED CHARITY NUMBER: 1181228

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2023
for
EA & W Muxlow Charitable Trust

Asquith & Co Accountants Limited
Rowan House
7 West Bank
SCARBOROUGH
North Yorkshire
YO12 4DX

EA & W Muxlow Charitable Trust

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for the Year Ended 5 April 2023

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EA & W Muxlow Charitable Trust

Report of the Trustees for the Year Ended 5 April 2023

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The EA & W Muxlow Charitable Trust has continued to fund rehabilitation for alcoholics and addicts for whom no other funding (private or through Local Authority Services) was available, in cases where the alcoholic or addict has been assessed as suitable for and has agreed to undertake a 12 Step programme of rehabilitation. Where necessary we have also funded medical detox prior to admission to a Rehab facility.

Significant activities

As reported last year In November 2021 the Charity acquired Ark House Rehab Limited (a CQC registered rehab facility) in Scarborough as an investment/trading subsidiary that fits exactly with the Charity's primary objectives and charitable activities as described above. During the year the CQC rating for Ark House Rehab Limited has been uprated to "Good". Throughout the year we have continued to support many alcoholics and addicts in line with our stated objectives and aims. We also authorised our wholly owned subsidiary (Ark House Rehab Limited) to purchase the freehold of the Rehab premises at 15 Valley Road Scarborough and to pursue the maintenance and improvement of the property and of the client accommodation and facilities.

Public benefit

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The public benefit of our activities is clear. We assist alcoholics and drug addicts (for whom no other funding is available) to recover from their disease and lead productive and rewarding lives. This benefits the individuals their families, friends, employers and mitigates the cost to wider society. We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

To date we have not undertaken fund raising activities as such, 'though in the year to 5 April 2023 we received a generous donation from one of the trustees. We are planning to fundraise going forwards having obtained the Charity Commission's consent to adopt "Ark House Rehab" as a working name for the Charity.

FINANCIAL REVIEW

Financial position

The Charity's income during the year was £25,602 made up of investment income of £4,571 and Donations totalling £21,031. During the same period the Charity has expended £20,635 in funding rehab or detox for alcoholics or drug addicts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

There has been no retirement or appointment of trustees during the year 2022/23. The Power to appoint new or replacement trustees is vested in the Settlor. The trustees meet periodically in person and/or via Zoom and are in regular contact by email and telephone.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181228

EA & W Muxlow Charitable Trust

Report of the Trustees
for the Year Ended 5 April 2023

Principal address

32 Stepney Grove
Scarborough
North Yorkshire
YO12 5DF

Trustees

Mr M J Harrison
Mr F S Collin
Mr J Muxlow
Miss S M Al-Askari

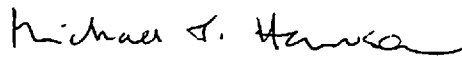
Independent Examiner

Jennifer Springham
Asquith & Co Accountants Limited
Rowan House
7 West Bank
SCARBOROUGH
North Yorkshire
YO12 4DX

Advisers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on 29 January 2024 and signed on its behalf by:



Mr M J Harrison - Trustee

Independent Examiner's Report to the Trustees of
EA & W Muxlow Charitable Trust

Independent examiner's report to the trustees of EA & W Muxlow Charitable Trust

I report to the charity trustees on my examination of the accounts of EA & W Muxlow Charitable Trust (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jennifer Springham
The Association of Chartered Certified Accountants

Asquith & Co Accountants Limited
Rowan House
7 West Bank
SCARBOROUGH
North Yorkshire
YO12 4DX

29 January 2024

EA & W Muxlow Charitable Trust

Statement of Financial Activities
for the Year Ended 5 April 2023

	Notes	5.4.23 Unrestricted fund £	5.4.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		21,031	34,307
Investment income	2	4,571	2,250
Total		<u>25,602</u>	<u>36,557</u>
EXPENDITURE ON			
Charitable activities			
Activities undertaken directly		19,291	39,521
Support costs		1,344	1,435
Total		<u>20,635</u>	<u>40,956</u>
Net gains on investments		-	45,000
NET INCOME		4,967	40,601
RECONCILIATION OF FUNDS			
Total funds brought forward		153,359	112,758
TOTAL FUNDS CARRIED FORWARD		<u><u>158,326</u></u>	<u><u>153,359</u></u>

The notes form part of these financial statements

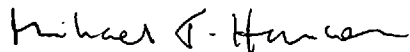
EA & W Muxlow Charitable Trust

Balance Sheet

5 April 2023

	Notes	5.4.23 Unrestricted fund £	5.4.22 Total funds £
FIXED ASSETS			
Investments			
Investments	5	60,833	20,833
Investment property	6	75,000	75,000
		135,833	95,833
 CURRENT ASSETS			
Debtors	7	150	294
Cash at bank		23,423	58,553
		23,573	58,847
 CREDITORS			
Amounts falling due within one year	8	(1,080)	(1,321)
NET CURRENT ASSETS		22,493	57,526
 TOTAL ASSETS LESS CURRENT LIABILITIES		158,326	153,359
NET ASSETS		158,326	153,359
 FUNDS			
Unrestricted funds	9	158,326	153,359
TOTAL FUNDS		158,326	153,359

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2024 and were signed on its behalf by:



Mr M J Harrison - Trustee

Notes to the Financial Statements
for the Year Ended 5 April 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	5.4.23	5.4.22
	£	£
Rents received	4,500	2,250
Deposit account interest	71	-
	<u>4,571</u>	<u>2,250</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	34,307
Investment income	2,250
Total	<u>36,557</u>
EXPENDITURE ON	
Charitable activities	
Activities undertaken directly	39,521
Support costs	1,435
Total	<u>40,956</u>
Net gains on investments	<u>45,000</u>
NET INCOME	40,601
RECONCILIATION OF FUNDS	
Total funds brought forward	112,758
TOTAL FUNDS CARRIED FORWARD	<u><u>153,359</u></u>

5. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 6 April 2022	20,833
Additions	40,000
At 5 April 2023	<u>60,833</u>
NET BOOK VALUE	
At 5 April 2023	<u>60,833</u>
At 5 April 2022	<u><u>20,833</u></u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 6 April 2022	
and 5 April 2023	75,000
NET BOOK VALUE	
At 5 April 2023	75,000
At 5 April 2022	75,000
Fair value at 5 April 2023 is represented by:	
	£
Valuation in 2022	45,000
Cost	30,000
	75,000

If investment property had not been revalued it would have been included at the following historical cost:

	5.4.23	5.4.22
	£	£
Cost	30,000	30,000
Aggregate depreciation	(1,200)	(600)

Investment property was valued on an open market basis on 5 April 2023 by a trustee, Mr M Harrison.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23	5.4.22
	£	£
Prepayments	150	294

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23	5.4.22
	£	£
Other creditors	1,080	1,321

9. MOVEMENT IN FUNDS

	At 6.4.22	Net	At
	£	movement	5.4.23
		in funds	£
		£	
Unrestricted funds			
General fund	153,359	4,967	158,326
TOTAL FUNDS	153,359	4,967	158,326

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,602	(20,635)	4,967
TOTAL FUNDS	<u>25,602</u>	<u>(20,635)</u>	<u>4,967</u>

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	112,758	40,601	153,359
TOTAL FUNDS	<u>112,758</u>	<u>40,601</u>	<u>153,359</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	36,557	(40,956)	45,000	40,601
TOTAL FUNDS	<u>36,557</u>	<u>(40,956)</u>	<u>45,000</u>	<u>40,601</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	112,758	45,568	158,326
TOTAL FUNDS	<u>112,758</u>	<u>45,568</u>	<u>158,326</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	62,159	(61,591)	45,000	45,568
TOTAL FUNDS	<u>62,159</u>	<u>(61,591)</u>	<u>45,000</u>	<u>45,568</u>

10. RELATED PARTY DISCLOSURES

Included within donations received is £20,030 from a trustee, Sara Maya Al-Askari.

EA & W Muxlow Charitable Trust

Detailed Statement of Financial Activities
for the Year Ended 5 April 2023

	5.4.23 £	5.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,031	34,307
Investment income		
Rents received	4,500	2,250
Deposit account interest	71	-
	<u>4,571</u>	<u>2,250</u>
Total incoming resources	25,602	36,557
EXPENDITURE		
Charitable activities		
Insurance	194	48
Rental repairs	-	2,293
Rental rates	-	717
Rental service charges	600	600
Detox fees	17,170	35,500
Sundries	127	-
Website costs	1,440	-
	<u>19,531</u>	<u>39,158</u>
Support costs		
Governance costs		
Accountancy fees	1,020	1,320
Legal and professional fees	-	363
Bank charges	84	115
	<u>1,104</u>	<u>1,798</u>
Total resources expended	20,635	40,956
Net income/(expenditure)	4,967	(4,399)

This page does not form part of the statutory financial statements

