



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Dutton's and Allen's Almshouses CIO

On accounts for the year  
ended

12 Months ending 31<sup>st</sup> December 2021

Charity no  
(if any)

1184288

Set out on pages

Four (4)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2021

Responsibilities and  
basis of report

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

Independent  
examiner's statement

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

Signed:

N J Bliss

Date:

25/10/22

Name:

NICHOLAS JOHN BLISS

Relevant professional  
qualification(s) or body  
(if any):

Chartered Accountant Retd. F.C.A

Address:

THE MULLIONS, HIGGIST, NORTHLEACH GL54 3 6P

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Duttons and Allens Almshouses CIO**

**Charity No 1184288**

**Report and Unaudited Accounts**

**For Year ended 31st December 2021**

### Trustees Report

The trustees present their report and the scrutinised financial statements for the year ended 31-Dec-21

Registered Charity 1184288

### Trustees

J.J.M. Astic - Chairman  
S.Ashby - Hon Surveyor  
M.Chappin  
C.Hancock - Hon Secretary  
E Hartnell  
J.A.Lawrence  
D.M.Louisson Hon Treasurer  
W.J.Mustoe  
R.C.Owen  
T.D.Stevens

### History

Following Thomas Dutton's death in 1651, he gave a house in the East end of Northleach as a site for six almshouses and by way of funds and a loan from the executors of the estate of Mary Harritts Allen, a new almshouse building was erected in Mill End in 1818.

In 1831 as a result of an order by Chancery, a new body of Town Trustees was inaugurated to administer the two almshouses which were passed to this charity in 1834.

A Scheme in 1932 empowered the management of the Duttons Almshouse to the Town Charities, who were allowed to devote surplus income to the maintenance of that almshouse and towards the one that they were already administering as trustees of the Allen's charity.

A further Scheme of 1956 confirmed their powers over the almshouse charities and allowed them to use funds for other general purpose for the benefit of the town of Northleach

In July 2019, the above charity was founded as an Charitable Incorporated Organisation (CIO), into which the Almshouses were transferred and registered.

### Objects and activities and Public Benefit

The main aim of the charity is to provide low cost housing within the Parish of Northleach for the benefit of members of the local town and district community or their close relatives.

As appropriate, within the Charities governing constitution, to make grants to other charities and not-for-profit organisations operating for the benefit of the local community of Northleach

### Achievements and Performance

Maintenance and repairs continue as appropriate, and where necessary upgrades are made in order to maintain regulatory requirements,

The surplus of Income over expenditure for the year \ £6,394 against £7,955 (adjusted ) for last year.

### Structure, management and governance

The Charity was registered on 5th July 2019. The organisation is governed by the above board of Trustees and operations were commence from 1st January 2020 at which date all assets and liabilities were transferred from the original charity.



#### Recruitment, eligibility and appointment of Trustees

The trustees are recruited amongst members of the local community whom the Trustees believe have the necessary experience to enhance the aims of this charity

The current trustees have agreed to continue their charitable support and have been registered in new CIO

#### Training of Trustees

All trustees are involved in the variety of work for trust, who seek support from co-trustees and where appropriate, from external consultants and experienced members of the local and wider community

#### Remuneration and Expenses of Trustees

All trustees provide their services totally voluntarily and no remuneration is paid to any trustees.

Three trustees received the sum of £300 each as a contribution by the charity towards their administration costs.

#### Risk management

##### Asset Security

This Charity covers the fire and loss risks to its properties by way of insurances and for Public and Other liabilities.

##### Operational regulatory compliance

The Trustees strive to meet changes to regulatory financial and charity requirements as appropriate to the size and risks of this charity.

##### Safeguarding

Trustees are aware of their responsibilities to report, to the appropriate authorities, any circumstances which make them aware of any intimidation or abuse towards residents, but within the parameters of their privacy.

##### Child protection

The Charity is not involved in the custody of children and the associated responsibilities.

##### Health and Safety

The Charity operates a policy of due care to its residence in terms of the accommodation provided but does not provide personal or social care.

##### Serious Incidents

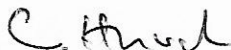
The Charity was not aware and has no serious incidents to report.

##### Internal checks

With in the limited number of local builders and traders, competitive quotes are sought for major repair work. Payments are supported by internal instructions, and by two supporting signatures on confirmation of internet payment instructions and cheques

Management accounts, together with supporting bank statements, are produced to Trustees meetings held on a quarterly basis.

Signed



Date

Hon Secretary 25/10/22

Receipts and Payments Account	Notes	Year End #####	Year End 31-Dec-20
Incomes	1	31,723	32,427
Expenditures -	2	(30,732)	(11,135)
Add Back - Repairs Charged against Maintenance Reserves Below	3	18,617	0
Interest Received		(14)	(137)
Net Operating Surplus (Deficit)		19,594	21,155
Provision to Cyclical Repairs below	3	(5,600)	(5,600)
Provision to Long Term Repairs below	3	(7,600)	(7,600)
Available for Charitable Purposes		6,394	7,955
Donations and Grants	4	0	0
Net Surplus (Deficit) for current period		6,394	7,955
Funds Available for Charitable Purposes			
Balance from Prior year		21,094	13,139
Balance C/fwd at end of Period		27,488 0	21,094 0
Maintenance Adjustments	3		
- Provision for period (from above)		13,200	13,200
- Charged against Provision		(18,617)	0
- Interest Received		14	138
Net Repair Reserve - for Period		(5,403)	13,338
Maintenance Reserve			
Balance B/Fwd		97,981	84,644
Balance of Maintenance Reserves - C/Fwd			
- Cyclical Reserve	3	25,310	20,162
- Long Term Reserve	3	67,268	92,578
		77,819	97,981 (0)
Total Duttons & Allens Charity Funds		120,066	119,075
Funded by			
Cash at Bank and COIF Deposit account + Accruals		120,066 0	119,075 0

Signed

  
Hon Treasurer

#### Notes to Accounts

- 1 Income - is derived from contributions from residents of the Almshouses.  
No funds were received from external overseas countries / donors  
No fundraising income was received in year

2 Expenditure - consists of the running costs of the two Almshouses as fol Year End	Year End
#####	31-Dec-20
Water	1,301
Electricity	764
Heating Oil	5,301
Insurance	1,755
Repairs - before reserve adjustment	21,538
Other	43
TV Licences	30
	30,732 o
	11,135 o

#### 3 Reserve Policy

Our Reserve policy is currently under review, to assess the sufficiency of the provisions to date as given below.  
The present reserves amo 25,310 towards the potential cost of Cyclical Repairs  
and 67,268 for possible major Long Term repairs  
which have been based on historic calculations at 18% and 25% respectively of residents potential contributions,  
and measured against relative costs over past fifteen years.  
The Long Term need of a possible roof replacement of our Grade 2 listed property, has been a major considerati  
for the retention of almost all surpluses from the eight almshouses over recent history  
In reviewing our possible future repair costs, these rates may be adjusted to try to cover anticipated future  
costs, but subject to a short term adjustments should trustees deem this to be necessary.

#### 4 Properties

The Charity has over many years acquired the rights over the two almshouse properties listed below

Name	Address	Insurance Value	Land Registry Title No
The Duttons	High Street, Northleach, GL54 3EU	1212440	GR338272
The Allens	Mill End, Northleach, GL54 3 HJ	1169600	GR338289

The values of these almshouses have not been incorporated in the accounts of this charity.

#### 5 Independent Examination

With the charities income exceeding the £25,000 threshold, a report from External Independent examiner  
is attached