

# THE WILKES ALMS CHARITY

England & Wales · Charity number 1200027

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-08-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 79 Ely Road  
Little Downham  
Ely  
Cambridgeshire  
CB6 2SN

**Phone** 01353 699043

**Email** [clerk@wilkes-alms.org.uk](mailto:clerk@wilkes-alms.org.uk)

**Website** [Wilkes-Alms.org.uk](http://Wilkes-Alms.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ("THE OBJECTS") ARE:3.1. THE RELIEF OF THOSE IN NEED BY REASON OF AGE AND/OR FINANCIAL OR OTHER HARDSHIP BY THE PROVISION AND MAINTENANCE OF ALMSHOUSE ACCOMMODATION, WITH A PREFERENCE BEING GIVEN TO PERSONS WHO ARE RESIDENT WITHIN THE AREA OF BENEFIT; AND3.2 SUCH CHARITABLE PURPOSES FOR THE RESIDENTS OF THE ALMSHOUSES OF THE CIO AS THE CHARITY TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION THINK FIT; AND3.3 THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN PARTICULAR BY:3.3.1 THE REPAIR, MAINTENANCE AND INSURANCE OF THE STAINED GLASS WINDOW ERECTED AT THE WEST END OF ALL SAINTS' CHURCH LEIGHTON BUZZARD; AND3.3.2 A YEARLY PAYMENT OF £50 (OR SUCH OTHER REASONABLE SUM AS THE CHARITY TRUSTEES DECIDE) TO THE VICAR OF ALL SAINTS' CHURCH IN THE ECCLESIASTICAL PARISH OF LEIGHTON BUZZARD FOR PREACHING AN ANNUAL SERMON, NOTWITHSTANDING THAT HE OR SHE MAY BE A TRUSTEE OF THE CIO; AND3.4 IN SO FAR AS THE INCOME CANNOT BE APPLIED FOR THE OBJECTS IN 3.1–3.3, SUCH CHARITABLE PURPOSES FOR THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT AS THE CHARITY TRUSTEES SEE FIT.IN THIS CONSTITUTION THE EXPRESSION "AREA OF BENEFIT" SHALL MEAN THE CIVIL PARISH OF LEIGHTON BUZZARD AND ITS IMMEDIATE SURROUNDING AREA.

**Activities:** Alleviating of hardship through the provision of almshouse accommodationThe advancement of the Christian religionGrant-giving

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Elderly/old People, The General Public/mankind

## Geography

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- Central Bedfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£3,355,110	£6,640	£3,348,470	0
2023-12-31	£0	£0	-	-

## Trustees

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Name	Role	Appointed
Benjamin George Jowitt		2024-01-18
John Edward Sykes		2022-08-11
Mark Saccoccio		2025-08-14
Rev David John MacGeoch		2024-11-07
Ruth Hall		2025-11-20
Wendy Geraldine Gibbons		2022-08-11

**THE WILKES ALMS CHARITY**

England & Wales - Charity number 1200027

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# Accounts

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**REGISTERED COMPANY NUMBER: CE029954 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1200027**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
THE WILKES ALMS CHARITY**

Ad Valorem Audit Services Limited  
Chartered Certified Accountants  
& Statutory Auditors  
2 Manor Farm Court  
Old Wolverton Road  
Old Wolverton  
Milton Keynes  
Buckinghamshire  
MK12 5NN

**THE WILKES ALMS CHARITY**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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# THE WILKES ALMS CHARITY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. 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 main objectives of the charity are to alleviate hardship through the provision of almshouse accommodation as well as the advancement of the Christian religion.

The charity will aim to make grants to worthwhile recipients as and when funds permit.

#### Significant activities

The Trustees are in the process of transferring the net assets of Leighton Buzzard United and Almshouse Charities (charity number 1118085) over to The Wilkes Alms Charity. This commenced during 2024 and completed in 2025.

The Trustees are satisfied with the financial position of the charity.

#### Public benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit and the principles contained in the guidance are fully complied with.

### STRATEGIC REPORT

#### Financial position

In 2024 financial assets were held by Leighton Buzzard United and Almshouse Charities and were not transferred to The Wilkes Alms Charity until 2025. These stood at over £6 million and were held in three CCLA investment funds.

A major project was undertaken in 2024 to refurbish the alms houses. This is expected to be completed in November 2025. This has been financed by income and draw down from Leighton Buzzard United and Almshouse Charities funds in the CCLA.

#### Reserves policy

Due to the size of the investment funds held in Leighton Buzzard United Almshouse Charities it was not considered necessary to identify separate funds for The Wilkes Alms Charity. Significant reserves are retained.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Wilkes Alms Charity was incorporated on 10 August 2022 as a charitable incorporated organisation, limited by guarantee.

The charity's governing document is its Memorandum and Articles of Association.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

CE029954 (England and Wales)

#### Registered Charity number

1200027

# THE WILKES ALMS CHARITY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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### Registered office

79 Ely Road  
Little Downham  
Ely  
Cambridgeshire  
CB6 2SN

### Trustees

J E Sykes  
M Moran (resigned 14/8/2025)  
W G Gibbons  
W C Webb (resigned 20/2/2025)  
B G Jowlitt (appointed 18/1/2024)  
S Macrae (appointed 5/9/2024)  
Rev D J MacGeoch (appointed 7/11/2024)  
M Saccoccio (appointed 14/8/2025)

Potential new Trustees are invited to attend a Trustee meeting to see what we do and to have the Trustee role explained to them. If they agree to be considered for a Trustee role a vote is taken by existing Trustees.

New Trustees are provided with the latest annual accounts of the charity, minutes of previous meetings, the governing document and "CC3 - The Essential Trustee: What you need to know" from the Charity Commission website: [www.charitycommission.gov.uk/publications/cc3.asp](http://www.charitycommission.gov.uk/publications/cc3.asp). Additional training is given depending on the nature of their role and experience.

### Auditors

Ad Valorem Audit Services Limited  
Chartered Certified Accountants  
& Statutory Auditors  
2 Manor Farm Court  
Old Wolverton Road  
Old Wolverton  
Milton Keynes  
Buckinghamshire  
MK12 5NN

### Solicitors

HCR Hewitsons  
Elgin House  
Billing Road  
Northampton  
Northamptonshire  
NN1 5AU

### AUDITORS

The auditors, Ad Valorem Audit Services Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 21 October 2025 and signed on the board's behalf by:

J E Sykes - Trustee

## THE WILKES ALMS CHARITY

### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees (who are also the directors of The Wilkes Alms Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

# REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE WILKES ALMS CHARITY

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## **Opinion**

We have audited the financial statements of The Wilkes Alms Charity (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE WILKES ALMS CHARITY

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### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE WILKES ALMS CHARITY**

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### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In our process of identifying fraud risks we assessed events or conditions that indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud ("fraud risk factors") to determine how fraud risks are relevant to our audit. Based on the auditing standards we addressed two fraud risks that were relevant to our audit, in relation to revenue recognition and management override of controls. Based upon our analysis of fraud risk factors, we have not identified any additional fraud risks.

Our audit procedures included an evaluation of the design, implementation as well as the operating effectiveness of internal controls relevant to mitigate these risks. We also performed substantive audit procedures, including detailed testing of journal entries and procedures to satisfy ourselves that revenue has been properly recognised in the financial statements in accordance with financial reporting standards and the charity's accounting policies. Through these procedures, we did not identify any material actual or suspected incidences of fraud.

We have evaluated facts and circumstances in order to assess laws and regulations relevant to the charity. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements through discussion with the Trustees (as required by auditing standards) and discussed with the Trustees the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Auditing standards limit the required audit procedures to identify non-compliance with these regulations to enquiry of the Trustees and inspection of regulatory and legal correspondence, if any. Through these procedures we did not identify any material actual or suspected non-compliance.

We note that our audit is not primarily designed to detect non-compliance with laws and regulations and the Trustees are responsible for such internal control as the Trustees of the Charity determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to errors or fraud, including compliance with laws and regulations. Additionally, owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE WILKES ALMS CHARITY

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### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ad Valorem Audit Services Limited  
Chartered Certified Accountants  
& Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
2 Manor Farm Court  
Old Wolverton Road  
Old Wolverton  
Milton Keynes  
Buckinghamshire  
MK12 5NN

21 October 2025

**THE WILKES ALMS CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

				<b>Year Ended 31/12/24</b>	<b>Period 11/8/22 to 31/12/23</b>
	<b>Notes</b>	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	381,000	2,930,000	3,311,000	-
<b>Charitable activities</b>					
Contribution to costs	4	44,107	-	44,107	-
Investment income	3	3	-	3	-
<b>Total</b>		<u>425,110</u>	<u>2,930,000</u>	<u>3,355,110</u>	<u>-</u>
<b>EXPENDITURE ON</b>					
Other		<u>6,640</u>	<u>-</u>	<u>6,640</u>	<u>-</u>
<b>NET INCOME</b>		418,470	2,930,000	3,348,470	-
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>418,470</u></u>	<u><u>2,930,000</u></u>	<u><u>3,348,470</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

**THE WILKES ALMS CHARITY**

**STATEMENT OF FINANCIAL POSITION**

**31 DECEMBER 2024**

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	380,000	2,930,000	3,310,000	-
<b>CURRENT ASSETS</b>					
Debtors	10	33,617	-	33,617	-
Cash at bank		11,453	-	11,453	-
		<u>45,070</u>	-	<u>45,070</u>	-
<b>CREDITORS</b>					
Amounts falling due within one year	11	(6,600)	-	(6,600)	-
<b>NET CURRENT ASSETS</b>		<u>38,470</u>	-	<u>38,470</u>	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>418,470</u>	2,930,000	<u>3,348,470</u>	-
<b>NET ASSETS</b>		<u>418,470</u>	<u>2,930,000</u>	<u>3,348,470</u>	-
<b>FUNDS</b>	12				
Unrestricted funds				418,470	-
Restricted funds				2,930,000	-
<b>TOTAL FUNDS</b>				<u>3,348,470</u>	-

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2025 and were signed on its behalf by:

The notes form part of these financial statements

**THE WILKES ALMS CHARITY**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2024**

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J E Sykes - Trustee

**THE WILKES ALMS CHARITY**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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		Year Ended 31/12/24 £	Period 11/8/22 to 31/12/23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	11,450	-
Net cash provided by operating activities		<u>11,450</u>	<u>-</u>
<b>Cash flows from investing activities</b>			
Interest received		3	-
Net cash provided by investing activities		<u>3</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>11,453</u>	<u>-</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>-</u>	<u>-</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>11,453</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

**THE WILKES ALMS CHARITY**

**NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	Year Ended 31/12/24 £	Period 11/8/22 to 31/12/23 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	3,348,470	-
<b>Adjustments for:</b>		
Interest received	(3)	-
Assets transferred as donations	(3,310,000)	-
Increase in debtors	(33,617)	-
Increase in creditors	6,600	-
<b>Net cash provided by operations</b>	<u>11,450</u>	<u>-</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/24 £	Cash flow £	At 31/12/24 £
<b>Net cash</b>			
Cash at bank	-	11,453	11,453
	<u>-</u>	<u>11,453</u>	<u>11,453</u>
<b>Total</b>	<u>-</u>	<u>11,453</u>	<u>11,453</u>

# THE WILKES ALMS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 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 2019)', 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.

#### 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.

#### 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

### 2. DONATIONS AND LEGACIES

	Year Ended 31/12/24 £	Period 11/8/22 to 31/12/23 £
Donations	3,311,000	-

Assets from Leighton Buzzard United and Almshouse Charities are being transferred over to the charity. During the year, transfers totalling £3,311,000 (2024 - £nil) were made as donations.

**THE WILKES ALMS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. INVESTMENT INCOME**

	Year Ended 31/12/24	Period 11/8/22 to 31/12/23
	£	£
Deposit account interest	3	-
	<u>3</u>	<u>-</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Year Ended 31/12/24	Period 11/8/22 to 31/12/23
Activity	£	£
Contribution to costs	44,107	-
	<u>44,107</u>	<u>-</u>

**5. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	40	6,600	6,640
	<u>40</u>	<u>6,600</u>	<u>6,640</u>

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

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

	Year Ended 31/12/24	Period 11/8/22 to 31/12/23
	£	£
Auditors' remuneration	4,800	-
	<u>4,800</u>	<u>-</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

**THE WILKES ALMS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Total funds £
<b>NET INCOME</b>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	- <u><u>          </u></u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
Additions	3,310,000 <u>          </u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	3,310,000 <u><u>          </u></u>
At 31 December 2023	- <u><u>          </u></u>

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

	2024 £	2023 £
Trade debtors	33,617 <u>          </u>	- <u><u>          </u></u>

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

	2024 £	2023 £
Trade creditors	600	-
Accrued expenses	6,000 <u>          </u>	- <u>          </u>
	6,600 <u><u>          </u></u>	- <u><u>          </u></u>

**12. MOVEMENT IN FUNDS**

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	-	418,470	418,470
<b>Restricted funds</b>			
Restricted Funds	-	2,930,000	2,930,000
<b>TOTAL FUNDS</b>	- <u><u>          </u></u>	3,348,470 <u><u>          </u></u>	3,348,470 <u><u>          </u></u>

# THE WILKES ALMS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

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### 12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	425,110	(6,640)	418,470
<b>Restricted funds</b>			
Restricted Funds	2,930,000	-	2,930,000
<b>TOTAL FUNDS</b>	<u>3,355,110</u>	<u>(6,640)</u>	<u>3,348,470</u>

### 13. RELATED PARTY DISCLOSURES

The charity has trustees in common with Leighton Buzzard United and Almshouse Charities. Assets from Leighton Buzzard United and Almshouse Charities are being transferred over to the charity. During the year, transfers totalling £3,311,000 (2024 - £nil) were made as donations.

**THE WILKES ALMS CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Year Ended 31/12/24 £	Period 2022 to 31/12/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,311,000	-
<b>Investment income</b>		
Deposit account interest	3	-
<b>Charitable activities</b>		
Contribution to costs	44,107	-
<b>Total incoming resources</b>	3,355,110	-
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	40	-
<b>Governance costs</b>		
Auditors' remuneration	4,800	-
Accountancy and legal fees	1,800	-
	6,600	-
Total resources expended	6,640	-
<b>Net income</b>	3,348,470	-

This page does not form part of the statutory financial statements

**THE WILKES ALMS CHARITY**

England & Wales - Charity number 1200027

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# Accounts

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**REGISTERED COMPANY NUMBER: CE029954 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1200027**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 10 AUGUST 2022 TO 31 DECEMBER 2023  
FOR  
THE WILKES ALMS CHARITY**

**THE WILKES ALMS CHARITY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 10 AUGUST 2022 TO 31 DECEMBER 2023**

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# THE WILKES ALMS CHARITY

## REPORT OF THE TRUSTEES

FOR THE PERIOD 10 AUGUST 2022 TO 31 DECEMBER 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 10 August 2022 to 31 December 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).

### **INCORPORATION**

The charitable company was incorporated on 10 August 2022.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The main objectives of the charity are to alleviate hardship through the provision of almshouse accommodation as well as the advancement of the Christian religion.

The charity will aim to make grants to worthwhile recipients as and when funds permit.

#### **Significant activities**

The charity has remained dormant throughout the period.

The Trustees are in the process of transferring the net assets of Leighton Buzzard United and Almshouse Charities (charity number 1118085) over to The Wilkes Alms Charity. It is anticipated that this will be completed in late 2024 or early 2025. Once the transfer has been completed, the charity will begin to trade.

#### **Public benefit**

The trustees have had due regard to guidance published by the Charity Commission on public benefit and the principles contained in the guidance are fully complied with.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Wilkes Alms Charity was incorporated on 10 August 2022 as a charitable incorporated organisation, limited by guarantee.

The charity's governing document is its Memorandum and Articles of Association.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

CE029954 (England and Wales)

#### **Registered Charity number**

1200027

#### **Registered office**

79 Ely Road  
Little Downham  
Ely  
Cambridgeshire  
CB6 2SN

# THE WILKES ALMS CHARITY

## REPORT OF THE TRUSTEES FOR THE PERIOD 10 AUGUST 2022 TO 31 DECEMBER 2023

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### Trustees

J E Sykes (appointed 11/8/2022)  
M Moran (appointed 11/8/2022)  
W G Gibbons (appointed 11/8/2022)  
W C Webb (appointed 1/1/2023)  
B G Jowett (appointed 18/1/2024)  
S MaCrae (appointed 5/9/2024)  
Rev D J MacGeoch (appointed 7/11/2024)

Potential new Trustees are invited to attend a Trustee meeting to see what we do and to have the Trustee role explained to them. If they agree to be considered for a Trustee role a vote is taken by existing Trustees.

New Trustees are provided with the latest annual accounts of the charity, minutes of previous meetings, the governing document and "CC3 - The Essential Trustee: What you need to know" from the Charity Commission website: [www.charitycommission.gov.uk/publications/cc3.asp](http://www.charitycommission.gov.uk/publications/cc3.asp). Additional training is given depending on the nature of their role and experience.

Approved by order of the board of trustees on 28 November 2024 and signed on its behalf by:

J E Sykes - Trustee

## **THE WILKES ALMS CHARITY**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD 10 AUGUST 2022 TO 31 DECEMBER 2023**

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The trustees (who are also the directors of The Wilkes Alms Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE WILKES ALMS CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 10 AUGUST 2022 TO 31 DECEMBER 2023**

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	Notes	Total funds £
NET INCOME		-
TOTAL FUNDS CARRIED FORWARD		- <u>          </u>

The notes form part of these financial statements

# THE WILKES ALMS CHARITY

## BALANCE SHEET 31 DECEMBER 2023

	Notes	Total funds £
<b>NET CURRENT ASSETS</b>		-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-
<b>NET ASSETS</b>		-
<b>FUNDS</b>	3	-
<b>TOTAL FUNDS</b>		-

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

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

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 28 November 2024 and were signed on its behalf by:

J E Sykes - Trustee

# THE WILKES ALMS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 10 AUGUST 2022 TO 31 DECEMBER 2023

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### 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 2019)', 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.

#### 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.

### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

#### TRUSTEES' EXPENSES

There were no trustees' expenses paid for the period ended 31 December 2023.

### 3. MOVEMENT IN FUNDS

	Net movement in funds £	At 31/12/23 £
<b>TOTAL FUNDS</b>	-	-

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>TOTAL FUNDS</b>	-	-	-

**THE WILKES ALMS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 10 AUGUST 2022 TO 31 DECEMBER 2023**

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**4. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 December 2023.