

ARTHUR GOODWIN'S ALMSHOUSES

England & Wales · Charity number 203342

Details

Status Registered

Legal form Other

Registered 1966-12-20

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

Contact

Address C/o J Rothschild Services Limited
Estate Office
Queen Street
Waddesdon
Aylesbury
HP18 0JW

Phone 01296653410

Activities

Objects: ALMSHOUSES FOR POOR PERSONS OF GOOD CHARACTER WHO ARE RESIDENT IN THE PARISHES OF WADDESDON AND UPPER WINCHENDON.

Activities: The Charity manages the Almshouses at Waddesdon, and applies income for repairs and for the benefit of the Almspeople.

Classification

- **How:** Provides Services
- **What:** Accommodation/housing
- **Who:** Elderly/old People

Geography

- **Area of benefit:** PARISHES OF WADDESDON AND UPPER WINCHENDON
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£38,179	£38,302	-	-
2023-12-31	£36,661	£32,641	-	-
2022-12-31	£32,164	£38,048	-	-
2021-12-31	£34,400	£29,591	-	-
2020-12-31	£27,156	£21,633	-	-

Trustees

Name	Role	Appointed
Anna Louise Coates		2020-05-18
DOCTOR ALAN DOUGLAS WATT		
Peter Dennis Stray		2019-03-20
Rev Caroline Wainman		2021-03-29
S.J.P. TRUST CORPORATION LIMITED		2023-05-02
SJP Trust Corporation Limited		2023-05-02

ARTHUR GOODWIN'S ALMSHOUSES

England & Wales - Charity number 203342

Accounts

**ARTHUR GOODWIN'S ALMSHOUSES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

REGISTERED CHARITY NUMBER 203342

ARTHUR GOODWIN'S ALMSHOUSES

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ARTHUR GOODWIN'S ALMSHOUSES

LEGAL AND ADMINISTRATIVE DETAILS

Charity name Arthur Goodwin's Almshouses (the "charity")

Charity number 203342

Registered office Estate Yard Office
Queen Street
Waddesdon
Buckinghamshire
HP18 0JW

Trustees Dr Alan Watt
Peter Stray
Anna Coates
Caroline Wainman
SJP Trust Corporation

Bankers Barclays Bank PLC
Market Square
Leicester
LE87 2BB

Independent Examiner Martin and Company
Two Brewers House
50 North Street
Thame
Oxfordshire
OX9 3BH

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's governing document and applicable law.

Structure, Governance and Management

Arthur Goodwin's Almshouses is a registered charity, number 203342. The Charity was registered on 20th December 1966 and is governed by its governing document 'The Scheme dated 19th October 1966. The Charity is a member of the National Association of Almshouses.

The activities of the charity are managed by its trustees.

Objects and activities

The Charity manages the four Almshouses at Waddesdon, and applies income for repairs for the benefit of the Almspeople.

Public benefit

The trustees have paid due regard to the guidance issued by the Charity Commission on the subject of public benefit and consider that their activities, aims and strategies are for the public benefit.

Achievements and Financial Review

The charity has continued to meet its objectives in maintaining and managing the properties. It reported a loss before gains or losses on investments of £123 for the year (2023: profit of £4,018).

At 31st December 2024 the charity had total funds amounting to £184,605.

No changes in tenancy have taken place during the period.

Recruitment and appointment of trustees

Trustees are elected by the members or co-opted by the trustees.

Induction and training of trustees

Each of the current Trustees has experience of charity trusteeship. Future trustees will have suitable backgrounds pertinent to the pursuit of the Foundation's objects.

Reserves policy

The trustees' policy is to hold reserves equivalent to six months running costs and to cover the costs of a significant uninsured loss to buildings.

Investment policy

The charity investment policy is to seek total returns whilst maintaining the real value of the portfolio and not subject it to undue risk.

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES (continued)

Risk Management

The trustees are responsible for establishing and monitoring internal control systems within the charity. The major risk which may impact the activities of the charity have been reviewed during the year and the trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the charity.

Plans for future periods

The charity will continue to manage the Almshouses.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 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 charity and of the incoming resources and application of resources, of the charity for that year. In preparing these statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 2 July 2025 and signed on their behalf by:



Anna Austen (On behalf of SJP Trust Corporation)
Trustee

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the trustees on my examination of the financial statements of Arthur Goodwin's Almshouses (the charity) for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- The financial statements do not accord with those records; or
- The financial statements 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 financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Will Nixey
Martin and Company
Two Brewers House
50 North Street
Thame
Oxfordshire
OX9 3BH

Dated:.....

10th July 2025

ARTHUR GOODWIN'S ALMSHOUSES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted Fund £	Unrestricted Fund £	2024 Total £	2023 Total £
Income					
Donations and legacies	3	7,000	-	7,000	7,000
Income from investments	4	-	31,179	31,179	29,661
Total income		7,000	31,179	38,179	36,661
Expenditure					
Expenditure on raising funds	6	(7,000)	(31,302)	(38,302)	(32,641)
Total expenditure		(7,000)	(31,302)	(38,302)	(32,641)
Net gains/(losses) on investments		-	6,852	6,852	10,863
Net income/(expenditure) for the year		-	6,729	6,729	14,883
Net movement in funds for the year		-	6,729	6,729	14,883
Total funds brought forward	12	-	177,876	177,876	162,993
Total funds carried forward		-	184,605	184,605	177,876

The notes on pages 9 to 12 form part of these accounts.

ARTHUR GOODWIN'S ALMSHOUSES

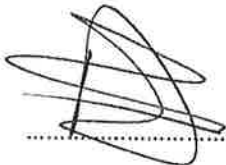
BALANCE SHEET

As at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8	2,745		4,800	
Social investment	9	<u>128,440</u>		<u>121,550</u>	
			131,185		126,350
Current assets					
Debtors	10	(97)		2,970	
Cash at bank and in hand		<u>56,376</u>		<u>53,566</u>	
Total current assets		<u>56,279</u>		<u>56,536</u>	
Current liabilities					
Creditors: amounts falling due within one year	11	<u>(2,859)</u>		<u>(5,010)</u>	
Net current assets			53,420		51,526
Total net assets			<u>184,605</u>		<u>177,876</u>
Capital and reserves					
Unrestricted Revenue Reserve	12		101,151		101,274
Unrestricted Investment Revaluation Reserve	12		83,454		76,602
			<u>184,605</u>		<u>177,876</u>

The notes on pages 9 to 12 form part of these accounts.

The financial statements were approved and authorised for issue by the trustees on
and were signed on their behalf by:



.....

Anna Austen (On behalf of SJP Trust Corporation)
Trustee

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS

1. General

Arthur Goodwin's Almshouses is an unincorporated charity and is registered in England and Wales. The principal office address is Estate Yard Office, Queen Street, Waddesdon, Buckinghamshire, HP18 0JW.

2. Principal Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)).

Arthur Goodwin's Almshouses constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis.

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Turnover and other income

All incoming resources are included in the income and expenditure account when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income

Donations are recognised in the year in which the charity has entitlement to and probability of receipt and the amount can be reliably measured.

Charitable trading income is included when receivable.

Income from investments represent income from bank deposits and other investments, which is accounted for when it is receivable.

Expenditure

Expenditure is included on an accruals basis.

Expenditure on raising funds comprise those expenses directly attributable to managing investment income.

Fixed assets

All fixed assets are stated at cost less depreciation.

Depreciation is provided on these assets at annual rates calculated to write off the cost, less estimated residual value of each asset over its expected useful life as follows:

Furniture, fixtures and equipment	over 3 to 10 years
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ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

Social investments

Investments are stated at market value.

Revenue reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

3. Donations and legacies

	2024	2023
	£	£
The Rothschild Foundation	7,000	7,000
	7,000	7,000

4. Income from investments

	2024	2023
	£	£
Property rental income	31,127	29,648
Interest received	52	13
	31,179	29,661

5. Net income / (expenditure) for the year

	2024	2023
	£	£
This is stated after charging:		
Independent examination fees	1,386	1,320
Depreciation	2,055	3,282

6. Expenditure on charitable activities

	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Electricity		2,867	2,867	2,273
Gas		8,033	8,033	7,578
Water and sewerage charges		724	724	393
Insurance		1,525	1,525	1,309
Gardener		11,724	11,724	3,588
Property repairs and maintenance		2,348	2,348	5,064
Repairs and renewals		135	135	456
Sundry expenses		505	505	380
Professional fees	7,000	1,386	8,386	8,320
Depreciation		2,055	2,055	3,282
	7,000	31,302	38,302	32,643

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

7. Trustees' remuneration and expenses

No remuneration or expenses have been paid to trustees in the year (2023: £nil)

8. Tangible Fixed Assets

	Property, plant and equipment £
Cost	
At 1 January 2024	54,055
Additions	-
At 31 December 2024	54,055
Depreciation	
At 1 January 2024	49,255
Charge in year	2,055
At 31 December 2024	51,310
Net book value at 31 December 2024	2,745
Net book value at 31 December 2023	4,800

Almshouse properties were donated prior to the implementation in 1994 of the Statement of Recommended Practice and therefore has no original cost. Works undertaken in the year have been treated as property repairs and maintenance.

There were four units under management at the year end (2023: 4).

9. Investments, at market value

	2024 £	2023 £
Market value at 31 December 2022	121,550	110,687
Investment gains/(losses) for the year	6,890	10,863
Market value at 31 December 2023	128,440	121,550

10. Debtors

	2024 £	2023 £
Prepayments and accrued income	1,195	853
Other debtors	(1,292)	2,117
	(97)	2,970

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	5	1,780
Accruals and deferred income	2,854	3,230
	2,859	5,010

12. Capital and reserves

	Unrestricted revenue reserve £	Unrestricted investment revaluation reserve £	TOTAL £	2023 £
At 1 January 2024	101,272	76,602	177,874	162,993
Unrestricted (deficit) for the year (Decrease) in investment market value during the year	(121)	6,852	(121)	4,018
		6,852	6,852	10,863
At 31 December 2024	101,151	83,454	184,605	177,874

13. Taxation Status

As a registered charity, the charity is exempt from taxation on its income and gains.

14. Related Party Transactions

There were no (2023: £0) related party transactions during the year.

ARTHUR GOODWIN'S ALMSHOUSES

England & Wales - Charity number 203342

Accounts

**ARTHUR GOODWIN'S ALMSHOUSES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

REGISTERED CHARITY NUMBER 203342

ARTHUR GOODWIN'S ALMSHOUSES

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ARTHUR GOODWIN'S ALMSHOUSES

LEGAL AND ADMINISTRATIVE DETAILS

Charity name	Arthur Goodwin's Almshouses (the "charity")
Charity number	203342
Registered office	Estate Yard Office Queen Street Waddesdon Buckinghamshire HP18 0JW
Trustees	Dr Alan Watt Garth Clark – Resigned 2 nd May 2023 Peter Stray Anna Coates Caroline Wainman SJP Trust Corporation – From 2 nd May 2023 (Anna Austen and Craig Armstrong)
Bankers	Barclays Bank PLC Market Square Leicester LE87 2BB
Independent Examiner	Martin and Company Two Brewers House 50 North Street Thame Oxfordshire OX9 3BH

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's governing document and applicable law.

Structure, Governance and Management

Arthur Goodwin's Almshouses is a registered charity, number 203342. The Charity was registered on 20th December 1966 and is governed by its governing document 'The Scheme dated 19th October 1966. The Charity is a member of the National Association of Almshouses.

The activities of the charity are managed by its trustees.

Objects and activities

The Charity manages the four Almshouses at Waddesdon, and applies income for repairs for the benefit of the Almspeople.

Public benefit

The trustees have paid due regard to the guidance issued by the Charity Commission on the subject of public benefit and consider that their activities, aims and strategies are for the public benefit.

Achievements and Financial Review

The charity has continued to meet its objectives in maintaining and managing the properties. It reported a profit before gains or losses on investments of £4,020 for the year (2022: deficit of £5,884).

At 31st December 2023 the charity had total funds amounting to £177,874.

No changes in tenancy have taken place during the period.

Recruitment and appointment of trustees

Trustees are elected by the members or co-opted by the trustees.

Induction and training of trustees

Each of the current Trustees has experience of charity trusteeship. Future trustees will have suitable backgrounds pertinent to the pursuit of the Foundation's objects.

Reserves policy

The trustees' policy is to hold reserves equivalent to six months running costs and to cover the costs of a significant uninsured loss to buildings.

Investment policy

The charity investment policy is to seek total returns whilst maintaining the real value of the portfolio and not subject it to undue risk.

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES (continued)

Risk Management

The trustees are responsible for establishing and monitoring internal control systems within the charity. The major risk which may impact the activities of the charity have been reviewed during the year and the trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the charity.

Plans for future periods

The charity will continue to manage the Almshouses.

Statement of Trustees' Responsibilities

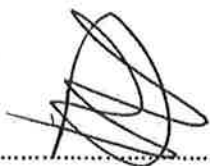
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 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 charity and of the incoming resources and application of resources, of the charity for that year. In preparing these statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on05/06/2024..... and signed on their behalf by:



.....
Anna Austen (On behalf of SJP Trust Corporation)
Trustee

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the trustees on my examination of the financial statements of Arthur Goodwin's Almshouses (the charity) for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- The financial statements do not accord with those records; or
- The financial statements 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 financial statements to be reached.

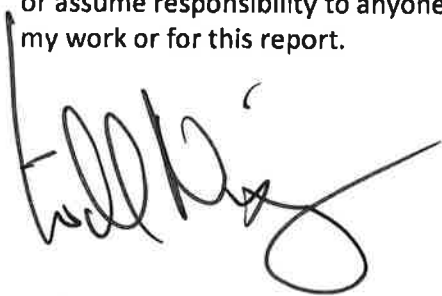
This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Will Nixey
Martin and Company
Two Brewers House
50 North Street
Thame
Oxfordshire
OX9 3BH

Dated:.....

9th July 2024

ARTHUR GOODWIN'S ALMSHOUSES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted Fund £	Unrestricted Fund £	2023 Total £	2022 Total £
Income					
Donations and legacies	3	7,000	-	7,000	7,000
Income from investments	4	-	29,661	29,661	25,164
Total income		7,000	29,661	36,661	32,164
Expenditure					
Expenditure on raising funds	6	(7,000)	(25,641)	(32,641)	(38,048)
Total expenditure		(7,000)	(25,641)	(32,641)	(38,048)
Net gains/(losses) on investments		-	10,863	10,863	(11,779)
Net income/(expenditure) for the year		-	14,883	14,883	(17,663)
Net movement in funds for the year		-	14,883	14,883	(17,663)
Total funds brought forward	12	-	162,993	162,993	180,656
Total funds carried forward		-	177,876	177,876	162,993

The notes on pages 9 to 12 form part of these accounts.

ARTHUR GOODWIN'S ALMSHOUSES

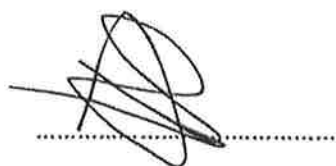
BALANCE SHEET

As at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8	4,800		8,082	
Social investment	9	<u>121,550</u>		<u>110,687</u>	
			126,350		118,769
Current assets					
Debtors	10	2,970		1,517	
Cash at bank and in hand		<u>53,566</u>		<u>46,232</u>	
Total current assets		56,536		47,749	
Current liabilities					
Creditors: amounts falling due within one year	11	<u>(5,010)</u>		<u>(3,525)</u>	
Net current assets			51,526		44,224
Total net assets			<u>177,876</u>		<u>162,993</u>
Capital and reserves					
Unrestricted Revenue Reserve	12		101,274		97,254
Unrestricted Investment Revaluation Reserve	12		76,602		65,739
			<u>177,876</u>		<u>162,993</u>

The notes on pages 9 to 12 form part of these accounts.

The financial statements were approved and authorised for issue by the trustees on 05/06/2024 and were signed on their behalf by:



Anna Austen (On behalf of SJP Trust Corporation)
Trustee

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS

1. General

Arthur Goodwin's Almshouses is an unincorporated charity and is registered in England and Wales. The principal office address is Estate Yard Office, Queen Street, Waddesdon, Buckinghamshire, HP18 OJW.

2. Principal Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)).

Arthur Goodwin's Almshouses constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis.

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Turnover and other income

All incoming resources are included in the income and expenditure account when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income

Donations are recognised in the year in which the charity has entitlement to and probability of receipt and the amount can be reliably measured.

Charitable trading income is included when receivable.

Income from investments represent income from bank deposits and other investments, which is accounted for when it is receivable.

Expenditure

Expenditure is included on an accruals basis.

Expenditure on raising funds comprise those expenses directly attributable to managing investment income.

Fixed assets

All fixed assets are stated at cost less depreciation.

Depreciation is provided on these assets at annual rates calculated to write off the cost, less estimated residual value of each asset over its expected useful life as follows:

Furniture, fixtures and equipment	over 3 to 10 years
-----------------------------------	--------------------

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

Social investments

Investments are stated at market value.

Revenue reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

3. Donations and legacies

	2023 £	2022 £
The Rothschild Foundation	7,000	7,000
	7,000	7,000

4. Income from investments

	2023 £	2022 £
Property rental income	29,648	25,158
Interest received	13	6
	29,661	25,164

5. Net income / (expenditure) for the year

	2023 £	2022 £
This is stated after charging:		
Independent examination fees	1,320	1,160
Depreciation	3,282	4,508

6. Expenditure on charitable activities

	Restricted Funds £	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Electricity		2,273	2,273	1,792
Gas		7,578	7,578	10,509
Water and sewerage charges		393	393	380
Council tax		-	-	589
Insurance		1,309	1,309	1,179
Gardener		3,588	3,588	3,562
Property repairs and maintenance		5,064	5,064	6,706
Repairs and renewals		456	456	389
Sundry expenses		380	380	274
Professional fees	7,000	1,320	8,320	8,160
Depreciation		3,282	3,282	4,508
	7,000	25,643	32,643	38,048

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

7. Trustees' remuneration and expenses

No remuneration or expenses have been paid to trustees in the year (2021: £nil)

8. Tangible Fixed Assets

	Property, plant and equipment £
Cost	
At 1 January 2023	54,055
Additions	-
At 31 December 2023	54,055
Depreciation	
At 1 January 2023	45,973
Charge in year	3,282
At 31 December 2023	49,255
Net book value at 31 December 2023	4,800
Net book value at 31 December 2022	8,082

Almshouse properties were donated prior to the implementation in 1994 of the Statement of Recommended Practice and therefore has no original cost. Works undertaken in the year have been treated as property repairs and maintenance.

There were four units under management at the year end (2022: 4).

9. Investments, at market value

	2023 £	2022 £
Market value at 31 December 2022	110,687	122,466
Investment gains/(losses) for the year	10,863	(11,779)
Market value at 31 December 2023	121,550	110,687

10. Debtors

	2023 £	2022 £
Prepayments and accrued income	853	551
Other debtors	2,117	966
	2,970	1,517

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,780	690
Accruals and deferred income	3,230	2,835
	5,010	3,525

12. Capital and reserves

	Unrestricted revenue reserve	Unrestricted investment revaluation reserve	Total reserves 2023	Total reserves 2022
	£	£	£	£
At 1 January 2023	97,251	65,739	162,993	180,656
Unrestricted (deficit) for the year	4,020	-	4,020	(5,884)
Increase in investment market value during the year	-	10,863	10,863	(11,779)
At 31 December 2023	101,274	76,602	177,876	162,993

13. Taxation Status

As a registered charity, the charity is exempt from taxation on its income and gains.

14. Related Party Transactions

There were no (2022: £0) related party transactions during the year.

ARTHUR GOODWIN'S ALMSHOUSES

England & Wales - Charity number 203342

Accounts

**ARTHUR GOODWIN'S ALMSHOUSES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

REGISTERED CHARITY NUMBER 203342

ARTHUR GOODWIN'S ALMSHOUSES

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ARTHUR GOODWIN'S ALMSHOUSES

LEGAL AND ADMINISTRATIVE DETAILS

Charity name	Arthur Goodwin's Almshouses (the "charity")
Charity number	203342
Registered office	Estate Yard Office Queen Street Waddesdon Buckinghamshire HP18 0JW
Trustees	Dr Alan Watt Garth Clark Peter Stray Anna Coates Caroline Wainman
Bankers	Barclays Bank PLC Market Square Leicester LE87 2BB
Independent Examiner	Darren Croucher Independent Examiner Crouchers Limited 2 Cooperhouse Court Caldecotte Business Park Milton Keynes Buckinghamshire MK7 8NL

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's governing document and applicable law.

Structure, Governance and Management

Arthur Goodwin's Almshouses is a registered charity, number 203342. The Charity was registered on 20th December 1966 and is governed by its governing document 'The Scheme dated 19th October 1966. The Charity is a member of the National Association of Almshouses.

The activities of the charity are managed by its trustees.

Objects and activities

The Charity manages the four Almshouses at Waddesdon, and applies income for repairs for the benefit of the Almspeople.

Public benefit

The trustees have paid due regard to the guidance issued by the Charity Commission on the subject of public benefit and consider that their activities, aims and strategies are for the public benefit.

Achievements and Financial Review

The charity has continued to meet its objectives in maintaining and managing the properties. It reported a loss before gains or losses on investments of (£5,884) for the year (2021: surplus of £4,809).

No changes in tenancy have taken place during the period.

Recruitment and appointment of trustees

Trustees are elected by the members or co-opted by the trustees.

Induction and training of trustees

Each of the current Trustees has experience of charity trusteeship. Future trustees will have suitable backgrounds pertinent to the pursuit of the Foundation's objects.

Reserves policy

The trustees' policy is to hold reserves equivalent to six months running costs and to cover the costs of a significant uninsured loss to buildings.

Investment policy

The charity investment policy is to seek total returns whilst maintaining the real value of the portfolio and not subject it to undue risk.

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES (continued)

Risk Management

The trustees are responsible for establishing and monitoring internal control systems within the charity. The major risk which may impact the activities of the charity have been reviewed during the year and the trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the charity.

Plans for future periods

The charity will continue to manage the Almshouses.

Statement of Trustees' Responsibilities

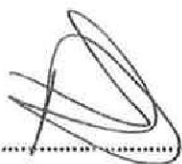
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 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 charity and of the incoming resources and application of resources, of the charity for that year. In preparing these statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 26/06/2023 and signed on their behalf by:



Trustee

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the financial statements of Arthur Goodwin's Almshouses (the charity) for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- The financial statements do not accord with those records; or
- The financial statements 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 financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Darren Croucher
Crouchers Limited
2 Copperhouse Court
Caldecotte Business Park
Milton Keynes
Buckinghamshire
MK7 8NL

Dated: 26.06.2023.....

ARTHUR GOODWIN'S ALMSHOUSES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted Fund £	Unrestricted Fund £	2022 Total £	2021 Total £
Income					
Donations and legacies	3	7,000	-	7,000	7,000
Income from investments	4	-	25,164	25,164	27,400
Total income		7,000	25,164	32,164	34,400
Expenditure					
Expenditure on raising funds	6	(7,000)	(31,048)	(38,048)	(29,591)
Total expenditure		(7,000)	(31,048)	(38,048)	(29,591)
Net gains/(losses) on investments		-	(11,779)	(11,779)	4,071
Net income/(expenditure) for the year		-	(17,663)	(17,663)	8,880
Net movement in funds for the year		-	(17,663)	(17,663)	8,878
Total funds brought forward	12	-	180,656	180,656	171,778
Total funds carried forward		-	162,993	162,993	180,656

The notes on pages 9 to 12 form part of these accounts.

ARTHUR GOODWIN'S ALMSHOUSES

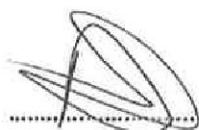
BALANCE SHEET

As at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8	8,082		12,589	
Social investment	9	<u>110,687</u>		<u>122,466</u>	
			118,769		135,055
Current assets					
Debtors	10	1,517		933	
Cash at bank and in hand		<u>46,232</u>		<u>49,349</u>	
Total current assets		<u>47,749</u>		<u>50,282</u>	
Current liabilities					
Creditors: amounts falling due within one year	11	<u>(3,525)</u>		<u>(4,679)</u>	
Net current assets			44,224		45,601
Total net assets			<u>162,993</u>		<u>180,656</u>
Capital and reserves					
Unrestricted Revenue Reserve	12		97,254		103,138
Unrestricted Investment Revaluation Reserve	12		65,739		77,518
			<u>162,993</u>		<u>180,656</u>

The notes on pages 9 to 12 form part of these accounts.

The financial statements were approved and authorised for issue by the trustees on 26/06/2023 and were signed on their behalf by:



Trustee

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS

1. General

Arthur Goodwin's Almshouses is an unincorporated charity and is registered in England and Wales. The principal office address is Estate Yard Office, Queen Street, Waddesdon, Buckinghamshire, HP18 0JW.

2. Principal Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)).

Arthur Goodwin's Almshouses constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis.

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Turnover and other income

All incoming resources are included in the income and expenditure account when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income

Donations are recognised in the year in which the charity has entitlement to and probability of receipt and the amount can be reliably measured.

Charitable trading income is included when receivable.

Income from investments represent income from bank deposits and other investments, which is accounted for when it is receivable.

Expenditure

Expenditure is included on an accruals basis.

Expenditure on raising funds comprise those expenses directly attributable to managing investment income.

Fixed assets

All fixed assets are stated at cost less depreciation.

Depreciation is provided on these assets at annual rates calculated to write off the cost, less estimated residual value of each asset over its expected useful life as follows:

Furniture, fixtures and equipment	over 3 to 10 years
-----------------------------------	--------------------

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

Social investments

Investments are stated at market value.

Revenue reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

3. Donations and legacies

	2022	2021
	£	£
The Rothschild Foundation	7,000	7,000
	7,000	7,000

4. Income from investments

	2022	2021
	£	£
Property rental income	25,158	27,400
Interest received	6	0
	25,164	27,400

5. Net income / (expenditure) for the year

	2022	2021
	£	£
This is stated after charging:		
Independent examination fees	1,160	916
Depreciation	4,508	4,508
	4,508	4,508

6. Expenditure on charitable activities

	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Electricity		1,792	1,792	3,122
Gas		10,509	10,509	6,233
Water and sewerage charges		380	380	318
Council tax		589	589	-
Insurance		1,179	1,179	1,046
Gardener		3,562	3,562	1,838
Property repairs and maintenance		6,706	6,706	2,118
Repairs and renewals		389	389	490
Sundry expenses		274	274	2,000
Professional fees	7,000	1,160	8,160	7,916
Depreciation		4,508	4,508	4,508
	7,000	31,048	38,048	29,589

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

7. Trustees' remuneration and expenses

No remuneration or expenses have been paid to trustees in the year (2021: £nil)

8. Tangible Fixed Assets

	Property, plant and equipment £
Cost	
At 1 January 2022	54,055
Additions	-
At 31 December 2022	54,055
Depreciation	
At 1 January 2022	41,465
Charge in year	4,508
At 31 December 2022	45,973
Net book value at 31 December 2022	8,082
Net book value at 31 December 2021	12,590

Almshouse properties were donated prior to the implementation in 1994 of the Statement of Recommended Practice and therefore has no original cost. Works undertaken in the year have been treated as property repairs and maintenance.

There were four units under management at the year end (2021: 4).

9. Investments, at market value

	2022 £	2021 £
Market value at 31 December 2021	122,466	118,395
Investment gains/(losses) for the year	(11,779)	4,071
Market value at 31 December 2022	110,687	122,466

10. Debtors

	2022 £	2021 £
Prepayments and accrued income	551	526
Other debtors	966	407
	1,517	933

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	690	394
Accruals and deferred income	2,835	4,285
	3,525	4,679

12. Capital and reserves

	Unrestricted revenue reserve	Unrestricted investment revaluation reserve	Total reserves 2022	Total reserves 2021
	£	£	£	£
At 1 January 2022	103,138	77,518	180,656	171,781
Unrestricted (deficit) for the year	(5,884)	-	(5,884)	4,804
(Decrease) in investment market value during the year	-	(11,779)	(11,779)	4,071
At 31 December 2022	97,254	65,739	162,993	180,656

13. Taxation Status

As a registered charity, the charity is exempt from taxation on its income and gains.

ARTHUR GOODWIN'S ALMSHOUSES

England & Wales - Charity number 203342

Accounts

**ARTHUR GOODWIN'S ALMSHOUSES
UNAUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

REGISTERED CHARITY NUMBER 203342

ARTHUR GOODWIN'S ALMSHOUSES

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ARTHUR GOODWIN'S ALMSHOUSES

LEGAL AND ADMINISTRATIVE DETAILS

Charity name	Arthur Goodwin's Almshouses (the "charity")
Charity number	203342
Registered office	Estate Yard Office Queen Street Waddesdon Buckinghamshire HP18 0JW
Trustees	Dr Alan Watt Garth Clark Peter Stray Anna Coates Rev Caroline Wainman (appointed 20 March 2021)
Bankers	Barclays Bank PLC Market Square Leicester LE87 2BB
Accountants	MHA MacIntyre Hudson Chartered Accountants Moorgate House 201 Silbury Boulevard Milton Keynes Buckinghamshire MK9 1LZ

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the charity's governing document and applicable law.

Structure, Governance and Management

Arthur Goodwin's Almshouses is a registered charity, number 203342. The Charity was registered on 20th December 1966 and is governed by its governing document 'The Scheme dated 19th October 1966. The Charity is a member of the National Association of Almshouses.

The activities of the charity are managed by its trustees.

Objects and activities

The Charity manages the four Almshouses at Waddesdon, and applies income for repairs for the benefit of the Almspeople.

Public benefit

The trustees have paid due regard to the guidance issued by the Charity Commission on the subject of public benefit and consider that their activities, aims and strategies are for the public benefit.

Achievements and Financial Review

The charity has continued to meet its objectives in maintaining and managing the properties. It reported a surplus before gains or losses on investments of £4,809 for the year (2020: surplus of £5,523).

No changes in tenancy have taken place during the period.

Recruitment and appointment of trustees

Trustees are elected by the members or co-opted by the trustees.

Induction and training of trustees

Each of the current Trustees has experience of charity trusteeship. Future trustees will have suitable backgrounds pertinent to the pursuit of the Foundation's objects.

COVID 19

The spread of the Covid-19 pandemic has had limited impact on the operations of the Charity. Rent has continued to be received from the occupied properties and the one unoccupied property was occupied in June 2020. The Trustees are comfortable that there are sufficient levels of cash and reserves to continue to maintain the properties at an acceptable level.

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES (continued)

Reserves policy

The trustees' policy is to hold reserves equivalent to six months running costs and to cover the costs of a significant uninsured loss to buildings.

Investment policy

The charity investment policy is to seek total returns whilst maintaining the real value of the portfolio and not subject it to undue risk.

Risk Management

The trustees are responsible for establishing and monitoring internal control systems within the charity. The major risk which may impact the activities of the charity have been reviewed during the year and the trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the charity.

Plans for future periods

The charity will continue to manage the Almshouses.

Statement of Trustees' Responsibilities


The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 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 charity and of the incoming resources and application of resources, of the charity for that year. In preparing these statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 29/09/2022 and signed on their behalf by:


.....
Garth Clark - Trustee

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the financial statements of Arthur Goodwin's Almshouses (the charity) for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- The financial statements do not accord with those records; or
- The financial statements 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 financial statements to be reached.

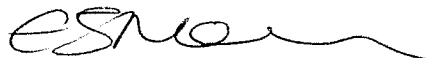
This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Elizabeth Newell BA (Hons) FCA
Independent Examiner
Fellow of the Institute of Chartered Accountants in England & Wales
Moorgate House
201 Silbury Boulevard
Milton Keynes MK9 1LZ

Dated: 30/12/2022

ARTHUR GOODWIN'S ALMSHOUSES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Restricted Fund £	Unrestricted Fund £	2021 Total £	2020 Total £
Income					
Donations and legacies	3	7,000	-	7,000	2,000
Income from investments	4	-	27,400	27,400	25,156
Total income		7,000	27,400	34,400	27,156
Expenditure					
Expenditure on raising funds	6	(7,000)	(22,591)	(29,591)	(21,633)
Total expenditure		(7,000)	(22,591)	(29,591)	(21,633)
Net gains/(losses) on investments		-	4,071	4,071	8,174
Net income/(expenditure) for the year		0	8,880	8,880	13,697
Net movement in funds for the year		0	8,880	8,878	13,697
Total funds brought forward	12	-	171,778	171,778	158,081
Total funds carried forward		0	180,658	180,656	171,778

The notes on pages 9 to 12 form part of these accounts.

ARTHUR GOODWIN'S ALMSHOUSES

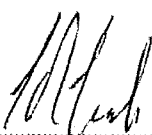
BALANCE SHEET

As at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8	12,589		17,098	
Social investment	9	<u>122,466</u>		<u>118,395</u>	
			135,055		135,493
Current assets					
Debtors	10	933		604	
Cash at bank and in hand		<u>49,349</u>		<u>40,548</u>	
Total current assets		50,282		41,152	
Current liabilities					
Creditors: amounts falling due within one year	11	<u>(4,679)</u>		<u>(4,867)</u>	
Net current assets			45,601		36,285
Total net assets			<u>180,656</u>		<u>171,778</u>
Capital and reserves					
Unrestricted Revenue Reserve	12	103,138		98,331	
Unrestricted Investment Revaluation Reserve	12	77,518		73,447	
			<u>180,656</u>		<u>171,778</u>

The notes on pages 9 to 12 form part of these accounts.

The financial statements were approved and authorised for issue by the trustees on 29/09/22 and were signed on their behalf by:



 Garth Clark - Trustee

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS

1. General

Arthur Goodwin's Almshouses is an unincorporated charity and is registered in England and Wales. The principal office address is Estate Yard Office, Queen Street, Waddesdon, Buckinghamshire, HP18 0JW.

2. Principal Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)).

Arthur Goodwin's Almshouses constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis.

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Turnover and other income

All incoming resources are included in the income and expenditure account when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income

Donations are recognised in the year in which the charity has entitlement to and probability of receipt and the amount can be reliably measured.

Charitable trading income is included when receivable.

Income from investments represent income from bank deposits and other investments, which is accounted for when it is receivable.

Expenditure

Expenditure is included on an accruals basis.

Expenditure on raising funds comprise those expenses directly attributable to managing investment income.

Fixed assets

All fixed assets are stated at cost less depreciation.

Depreciation is provided on these assets at annual rates calculated to write off the cost, less estimated residual value of each asset over its expected useful life as follows:

Furniture, fixtures and equipment	over 3 to 10 years
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ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

Social investments

Investments are stated at market value.

Revenue reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

3. Donations and legacies

	2021	2020
	£	£
The Rothschild Foundation	7,000	2,000
	7,000	2,000

4. Income from investments

	2021	2020
	£	£
Property rental income	27,400	25,121
Interest received	0	35
	27,400	25,156

5. Net income / (expenditure) for the year

	2021	2020
	£	£
This is stated after charging:		
Independent examination fees	916	2,347
Depreciation	4,508	5,441
	4,508	5,441

6. Expenditure on charitable activities

	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Electricity	-	3,122	3,122	2,221
Gas	-	6,233	6,233	4,185
Maintenance insurance claims	-	-	-	(1,800)
Water and sewerage charges	-	318	318	334
Council tax	-	-	-	985
Insurance	-	1,046	1,046	1,530
Gardener	-	1,838	1,838	1,520
Property repairs and maintenance	-	2,118	2,118	1,266
Repairs and renewals	-	490	490	3,022
Sundry expenses	-	2,000	2,000	582
Professional fees	7,000	916	7,916	2,347
Depreciation	-	4,508	4,508	5,441
	7,000	22,589	29,589	21,633

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

7. Trustees' remuneration and expenses

No remuneration or expenses have been paid to trustees in the year (2020: £nil)

8. Tangible Fixed Assets

	Property, plant and equipment £
Cost	
At 1 January 2021	54,055
Additions	-
At 31 December 2021	54,055
Depreciation	
At 1 January 2021	36,957
Charge in year	4,508
At 31 December 2021	41,465
Net book value at 31 December 2021	12,590
Net book value at 31 December 2020	17,098

Almshouse properties were donated prior to the implementation in 1994 of the Statement of Recommended Practice and therefore has no original cost. Works undertaken in the year have been treated as property repairs and maintenance.

There were four units under management at the year end (2020: 4).

9. Investments, at market value

	2021 £	2020 £
Market value at 31 December 2020	118,395	110,187
Investment gains/(losses) for the year	4,071	8,208
Market value at 31 December 2021	122,466	118,395

10. Debtors

	2021 £	2020 £
Prepayments and accrued income	526	610
Other debtors	407	(6)
	933	604

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	394	2,095
Accruals and deferred income	4,285	2,772
	4,679	4,867

12. Capital and reserves

	2021	2020
	£	£
Investment revaluation reserve		
At 1 January 2021	73,447	65,273
Increase in market value during the year	4,071	8,174
	77,518	73,447
At 31 December 2021		
Revenue reserve		
At 1 January 2021	98,331	92,808
Unrestricted surplus for the year	4,807	5,523
	103,138	98,331
At 31 December 2021		
Analysis:		
Unrestricted revenue reserve	103,138	98,331
At 1 January and 31 December 2021	103,138	98,331
Total Capital and Reserves	180,656	171,778

13. Taxation Status

As a registered charity, the charity is exempt from taxation on its income and gains.

ARTHUR GOODWIN'S ALMSHOUSES

England & Wales - Charity number 203342

Accounts

**ARTHUR GOODWIN'S ALMSHOUSES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

REGISTERED CHARITY NUMBER 203342

ARTHUR GOODWIN'S ALMSHOUSES

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6. Notes to the Accounts	9-12

ARTHUR GOODWIN'S ALMSHOUSES

LEGAL AND ADMINISTRATIVE DETAILS

Charity name	Arthur Goodwin's Almshouses (the "charity")
Charity number	203342
Registered office	Estate Yard Office Queen Street Waddesdon Buckinghamshire HP18 0JW
Trustees	Edward Johnson (resigned 12 March 2020) Dr Alan Watt Garth Clark Peter Stray Anna Coates (appointed 18 May 2020)
Bankers	Barclays Bank PLC Market Square Leicester LE87 2BB

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements for the year ended 31 December 2019.

The financial statements have been prepared in accordance with the accounting policies set out on pages 8 and 9 and comply with the charity's governing document and applicable law.

Structure, Governance and Management

Arthur Goodwin's Almshouses is a registered charity, number 203342. The Charity was registered on 20th December 1966 and is governed by its governing document 'The Scheme dated 19th October 1966. The Charity is a member of the National Association of Almshouses.

The activities of the charity are managed by its trustees.

Objects and activities

The Charity manages the four Almshouses at Waddesdon, and applies income for repairs for the benefit of the Almspeople.

Public benefit

The trustees have paid due regard to the guidance issued by the Charity Commission on the subject of public benefit and consider that their activities, aims and strategies are for the public benefit.

Achievements and Financial Review

The charity has continued to meet its objectives in maintaining and managing the properties. It reported a surplus before gains or losses on investments of £5,523 for the year (2019: deficit of £8,679).

During the period, one of the Almshouses became vacant and a new tenant sought.

Recruitment and appointment of trustees

Trustees are elected by the members or co-opted by the trustees.

Induction and training of trustees

Each of the current Trustees has experience of charity trusteeship. Future trustees will have suitable backgrounds pertinent to the pursuit of the Foundation's objects.

COVID 19

Since the year-end the spread of the Covid-19 pandemic has had limited impact on the operations of the Charity. Rent has continued to be received from the occupied properties and the one unoccupied property was occupied in June 2020. The Trustees are comfortable that there are sufficient levels of cash and reserves to continue to maintain the properties at an acceptable level.

ARTHUR GOODWIN'S ALMSHOUSES

REPORT OF THE TRUSTEES (continued)

Reserves policy

The trustees' policy is to hold reserves equivalent to six months running costs and to cover the costs of a significant uninsured loss to buildings.

Investment policy

The charity investment policy is to seek total returns whilst maintaining the real value of the portfolio and not subject it to undue risk.

Risk Management

The trustees are responsible for establishing and monitoring internal control systems within the charity. The major risk which may impact the activities of the charity have been reviewed during the year and the trustees are satisfied that the system of internal controls currently in place is adequate, whilst recognising that they are designed to manage rather than eliminate risk. Internal controls are reviewed on an ongoing basis as part of the day-to-day risk management process within the charity.

Plans for future periods

The charity will continue to manage the Almshouses.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 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 charity and of the incoming resources and application of resources, of the charity for that year. In preparing these statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 01.10.2021..... and signed on their behalf by:



.....
Garth Clark - Trustee

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

I report to the trustees on my examination of the financial statements of Arthur Goodwin's Almshouses (the charity) for the year ended 31 December 2019.

Respective responsibilities of trustees and examiner

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- The financial statements do not accord with those records; or
- The financial statements 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 financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept

ARTHUR GOODWIN'S ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Elizabeth Newell BA (Hons) FCA
Independent Examiner
Fellow of the Institute of Chartered Accountants in England & Wales
Moorgate House
201 Silbury Boulevard
Milton Keynes MK9 1LZ

Dated: 19/10/2021

ARTHUR GOODWIN'S ALMSHOUSES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Restricted Fund £	Unrestricted Fund £	2020 Total £	2019 Total £
Income					
Donations and legacies	3	2,000	-	2,000	46,835
Income from investments	4	-	25,156	25,156	21,753
Total income		2,000	25,156	27,156	68,588
Expenditure					
Expenditure on raising funds	6	(2,000)	(19,633)	(21,633)	(77,267)
Total expenditure		(2,000)	(19,633)	(21,633)	(77,267)
Net gains/(losses) on investments		-	8,174	8,174	10,820
Net income/(expenditure) for the year		0	13,697	13,697	2,141
Net movement in funds for the year		0	13,697	13,697	2,141
Total funds brought forward	12	-	158,081	158,081	155,940
Total funds carried forward		0	171,778	171,778	158,081

The notes on pages 9 to 12 form part of these accounts.

ARTHUR GOODWIN'S ALMSHOUSES

BALANCE SHEET

As at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8	17,098		22,539	
Social investment	9	<u>118,395</u>		<u>110,187</u>	
			135,493		132,726
Current assets					
Debtors	10	604		491	
Cash at bank and in hand		40,548		29,905	
Total current assets		<u>41,152</u>		<u>30,396</u>	
Current liabilities					
Creditors: amounts falling due within one year	11	<u>(4,867)</u>		<u>(5,041)</u>	
Net current assets			36,285		25,355
Total net assets			<u>171,778</u>		<u>158,081</u>
Capital and reserves					
Unrestricted Revenue Reserve	12		98,331		92,808
Unrestricted Investment Revaluation Reserve	12		73,447		65,273
			<u>171,778</u>		<u>158,081</u>

The notes on pages 9 to 12 form part of these accounts.

The financial statements were approved and authorised for issue by the trustees on 01.10.2021 and were signed on their behalf by:



.....
Garth Clark - Trustee

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS

1. General

Arthur Goodwin's Almshouses is an unincorporated charity and is registered in England and Wales. The principle office address is Windmill Hill, Silk Street, Waddesdon, Aylesbury, Buckinghamshire, HP18 0JZ.

2. Principal Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)).

Arthur Goodwin's Almshouses constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis.

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Turnover and other income

All incoming resources are included in the income and expenditure account when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income

Donations are recognised in the year in which the charity has entitlement to and probability of receipt and the amount can be reliably measured.

Charitable trading income is included when receivable.

Income from investments represent income from bank deposits and other investments, which is accounted for when it is receivable.

Expenditure

Expenditure is included on an accruals basis.

Expenditure on raising funds comprise those expenses directly attributable to managing investment income.

Fixed assets

All fixed assets are stated at cost less depreciation.

Depreciation is provided on these assets at annual rates calculated to write off the cost, less estimated residual value of each asset over its expected useful life as follows:

Furniture, fixtures and equipment	over 3 to 10 years
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ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

Social Investments

Investments are stated at market value.

Revenue reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

3. Donations and legacies

	2020	2019
	£	£
The Rothschild Foundation	2,000	46,835
	2,000	46,835

4. Income from investments

	2020	2019
	£	£
Property rental income	25,121	21,718
Interest received	35	35
	25,156	21,753

5. Net income / (expenditure) for the year

	2020	2019
	£	£
This is stated after charging:		
Independent examination fees	2,347	1,253
Depreciation	5,441	5,630

6. Expenditure on charitable activities

	Restricted Funds	Unrestricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Electricity	-	2,221	2,221	2,267
Gas	-	4,185	4,185	4,369
Maintenance insurance claims	-	(1,800)	(1,800)	(4,329)
Water and sewerage charges	-	334	334	399
Council tax	-	985	985	723
Insurance	-	1,530	1,530	947
Gardener	-	1,520	1,520	888
Property repairs and maintenance	-	1,266	1,266	61,321
Repairs and renewals	-	3,022	3,022	1,567
Sundry expenses	-	582	582	232
Professional fees	2,000	347	2,347	3,253
Depreciation	-	5,441	5,441	5,630
	2,000	19,633	21,633	77,267

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

7. Trustees' remuneration and expenses

No remuneration or expenses have been paid to trustees in the year (2019: £nil)

8. Tangible Fixed Assets

	Property, plant and equipment £
Cost	
At 1 January 2020	54,055
Additions	-
At 31 December 2020	54,055
Depreciation	
At 1 January 2020	31,516
Charge in year	5,441
At 31 December 2020	36,957
Net book value at 31 December 2020	17,098
Net book value at 31 December 2019	22,539

Almshouse properties were donated prior to the implementation in 1994 of the Statement of Recommended Practice and therefore has no original cost. Works undertaken in the year have been treated as property repairs and maintenance.

There were four units under management at the year end (2019: 4).

9. Investments, at market value

	2020	2019
	£	£
Market value at 31 December 2019	110,187	99,332
Investment gains/(losses) for the year	8,208	10,820
Market value at 31 December 2020	118,395	110,187

10. Debtors

	2020	2019
	£	£
Prepayments and accrued income	610	1,144
Other debtors	(6)	(653)
	604	491

ARTHUR GOODWIN'S ALMSHOUSES

NOTES TO THE ACCOUNTS (continued)

11. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	2,095	1,598
Accruals and deferred income	2,772	3,443
	4,867	5,041

12. Capital and reserves

	2020	2019
	£	£
Investment revaluation reserve		
At 1 January 2020	65,273	54,453
Increase in market value during the year	8,174	10,820
	73,447	65,273
Revenue reserve		
At 1 January 2020	92,808	101,487
Unrestricted (deficit)/surplus for the year	5,523	(8,679)
	98,331	92,808
Analysis:		
Unrestricted revenue reserve	98,331	92,808
At 1 January and 31 December 2020	98,331	92,808
Total Capital and Reserves	171,778	158,081

13. Taxation Status

As a registered charity, the charity is exempt from taxation on its income and gains.