

THE LANDISDALE ALMSHOUSE AND UNKNOWN DONOR CHARITY

England & Wales · Charity number 206928

Details

Other names	THE LANDISDALE CHARITY
Status	Registered
Legal form	Other
Registered	1986-09-10
Register	View on the Charity Commission register

Contact

Address	18 Newbridge Hill West Bergholt Colchester CO6 3ER
Phone	07803908686

Activities

Objects: 1 FOR RELIEF IN NEED. 2 FOR THE BENEFIT OF THE RESIDENTS IN THE ALMSHOUSES OF THE CHARITY WHO SHALL BE POOR PERSONS WHO WERE EITHER BORN IN THE PARISH OF DANBURY OR HAVE RESIDED IN THAT PARISH FOR NOT LESS THAN TEN YEARS NEXT PRECEDING THE TIME OF THEIR APPOINTMENT.

Activities: We provide accommodation, four almshouses. We run allotments. We offer relief in need.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** PARISH OF DANBURY
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£47,936	£33,723	-	-
2024-09-30	£37,803	£19,561	-	-
2023-09-30	£34,244	£26,027	-	-
2022-09-30	£30,872	£16,464	-	-
2021-09-30	£28,133	£21,809	-	-
2020-09-30	£27,638	£11,638	-	-

Trustees

Name	Role	Appointed
ALISON COOPER		2014-11-12
Jacob Armstrong		2025-03-26
Marissa Kelly		2024-11-06
RICHARD SPEAKMAN		
Rupert Faure Walker		2017-03-15
STEPHEN ARTHURS		2014-11-12

THE LANDISDALE ALMSHOUSE AND UNKNOWN DONOR CHARITY

England & Wales - Charity number 206928

Accounts

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2025

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

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FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

The Trustees present their report along with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts on pages 8 to 10 and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the Charity are:

1. the provision of four almshouses for beneficiaries whose qualification shall be a person in need either born in or resident in the Parish of Danbury for not less than ten years at the date of their appointment;
2. relief in need of persons resident in the Parish of Danbury in accordance with the following - noting that in applying the income of the Charity for relief in need the Trustees shall not commit themselves to repeat or renew the relief granted on any occasion in any case:

The Trustees may relieve persons who are in need, hardship or distress by:

- a. making grants of money to them; or
 - b. providing or paying for goods, services or facilities for them; or
 - c. making grants of money to other persons or bodies who provide goods, services or facilities to those in need;
3. such charitable purposes for the benefit of the residents as the Trustees decide.

Application of Income

The net income shall be applied first to repair, insure and meet all other outgoings in respect of the Charity's properties and all proper costs of the Charity's administration and management. Thereafter the net income shall be applied in either of the following ways:

1. for relief in need of persons in need, hardship or distress;
2. for the benefit of the residents of the Charity.

Significant activities

The Charity currently provides four almshouse properties and its aim is to utilise these as far as possible to meet the primary objective of the Charity.

Public benefit

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Trustees continued to be concerned for the maintenance of the almshouses and wellbeing of residents. Air circulation units were fitted to two almshouses to help with damp issues arising from the age of the buildings.

Trustees were delighted to the appointment of Mrs Marissa Kelly and Mr Jacob Armstrong as Trustees.

Trustees were pleased to have their site at Sandpit Field included in the Local Plan and agreed to apply for building consent on their land.

FINANCIAL REVIEW

Financial position

The Charity's financial position is as set out in the Balance Sheet on page 7 and is considered satisfactory.

Reserves policy

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives.

FUTURE PLANS

Trustees were mindful that their decision to apply for planning consent to build 9 new almshouses on Sandpit Field would come at significant cost. They agreed to build up funds to pay for the planning application and started considering where to access funds for the building project.

They noted that they still had to fund maintenance to the existing almshouses and funds were in hand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed in accordance with a Scheme sealed by the Charity Commission on 10 September 1986.

Recruitment and appointment of new trustees

As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees.

Organisational structure

The day to day administration of the Charity is carried out by the Clerk who reports to the Trustees.

Induction and training of new trustees

New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee is provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.

Related parties

There are no other charities related to The Landisdale Almshouse and Unknown Donor Charity. The Clerk to the Charity is also Clerk to other almshouse charities.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

206928

Principal address

c/o Clare Heyes
18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

Trustees

R Faure Walker
Ms A Cooper
S Arthurs
R Speakman (Chairman)
Mrs M Kelly (appointed 6/11/24)
J Armstrong (appointed 26/3/25)

Independent Examiner

Simon Welling
Certified Accountant
TC Group
Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Bankers

The Co-operative Bank
PO Box 250
Delf House
Skelmersdale
WN8 6WT

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Clerk to the Charity

Mrs C Heyes
18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

Approved by order of the board of trustees on 1-4-26 and signed on its behalf by:



.....
R Speakman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

Independent examiner's report to the trustees of Landisdale Almshouse and Unknown Donor Charity

I report to the charity trustees on my examination of the accounts of Landisdale Almshouse and Unknown Donor Charity (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Simon Welling
Certified Accountant

TC Group
Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Date: 7/4/26

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Charitable activities	3					
Almshouse activity		29,475	-	-	29,475	28,273
Investment income	2	<u>17,069</u>	<u>1,388</u>	<u>4</u>	<u>18,461</u>	<u>17,267</u>
Total		<u>46,544</u>	<u>1,388</u>	<u>4</u>	<u>47,936</u>	<u>45,540</u>
EXPENDITURE ON						
Charitable activities	4					
Almshouse activity		13,913	-	-	13,913	19,142
Danbury Church		-	100	-	100	219
Relief in need		<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
Total		<u>14,113</u>	<u>100</u>	<u>-</u>	<u>14,213</u>	<u>19,561</u>
		32,431	1,288	4	33,723	25,979
Net gains/(losses) on investments		<u>14,084</u>	<u>(1,994)</u>	<u>22,982</u>	<u>35,072</u>	<u>32,911</u>
NET INCOME/(EXPENDITURE)		46,515	(706)	22,986	68,795	58,890
Transfers between funds	14	<u>6,240</u>	<u>160</u>	<u>(6,400)</u>	-	-
Net movement in funds		52,755	(546)	16,586	68,795	58,890
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>374,085</u>	<u>58,834</u>	<u>179,869</u>	<u>612,788</u>	<u>553,898</u>
TOTAL FUNDS CARRIED FORWARD		<u>426,840</u>	<u>58,288</u>	<u>196,455</u>	<u>681,583</u>	<u>612,788</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

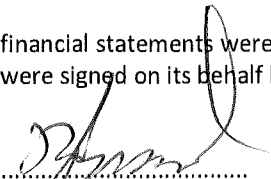
The notes form part of these financial statements

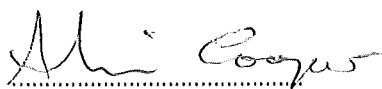
LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible assets	9	-	-	76,575	76,575	82,975
Investments						
Investments	10	324,038	56,988	39,880	420,906	399,841
Investment property	11	-	-	80,000	80,000	57,500
		<u>324,038</u>	<u>56,988</u>	<u>196,455</u>	<u>577,481</u>	<u>540,316</u>
CURRENT ASSETS						
Debtors	12	3,420	-	-	3,420	1,789
Cash at bank		<u>102,339</u>	<u>1,300</u>	<u>-</u>	<u>103,639</u>	<u>73,568</u>
		<u>105,759</u>	<u>1,300</u>	<u>-</u>	<u>107,059</u>	<u>75,357</u>
CREDITORS						
Amounts falling due within one year	13	(2,957)	-	-	(2,957)	(2,885)
		<u>102,802</u>	<u>1,300</u>	<u>-</u>	<u>104,102</u>	<u>72,472</u>
NET CURRENT ASSETS						
		<u>102,802</u>	<u>1,300</u>	<u>-</u>	<u>104,102</u>	<u>72,472</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>426,840</u>	<u>58,288</u>	<u>196,455</u>	<u>681,583</u>	<u>612,788</u>
NET ASSETS						
		<u>426,840</u>	<u>58,288</u>	<u>196,455</u>	<u>681,583</u>	<u>612,788</u>
FUNDS						
	14					
Unrestricted funds					426,840	374,085
Restricted funds					58,288	58,834
Endowment funds					196,455	179,869
TOTAL FUNDS					<u>681,583</u>	<u>612,788</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/4/2026 and were signed on its behalf by:


.....
R Speakman – Trustee


.....
A Cooper - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

For the purposes of presentation the financial statements are rounded to the nearest pound sterling (£) and are inclusive of Value Added Tax.

Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

Permanent endowment funds are non-expendable funds which are normally held indefinitely.

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

Going concern

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES - continued

Income

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalue by voluntary staff or others which are not reflected in the accounts.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

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.

Repairs and maintenance of properties

The charge in the Statement of Financial Activities in respect of Extraordinary Repairs reflect the Trustees' constant concern to keep the properties in good condition, and are in accordance with the Almshouse Associations' recommendation that Almshouse Charities should set aside each year specific sums in this respect. Transfers are made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise.

Support costs

The Charity's governance costs are allocated entirely to the Almshouse Costs since support costs relating to other activities are considered immaterial.

Grants

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Housing properties

The housing properties represent the cost of improvements to the four freehold almshouses at Main Road, Danbury, Essex. The original cost of these properties cannot now be ascertained.

Depreciation

The housing properties are depreciated on the straight line method at a rate calculated to write off the asset over its estimated useful life.

The rate used for the Improvements to the almshouses at 45 and 47 Main Road is 2% per annum and the rate used for the Improvements to the almshouses at 49 and 51 Main Road is 5% per annum .

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES - continued

Investments

Investments are shown on the Balance Sheet at their market value. Changes in market values during an accounting period are reflected in the accounts as unrealised gains or losses. Upon disposal of an investment the difference between original cost and disposal proceeds is reflected in the Statement of Financial Activities as a realised gain or loss and an adjustment is made to unrealised gains or losses to reverse unrealised movements in value in earlier years.

Investment Properties

Investment properties are measured at fair value at each accounting period end with changes in fair value recognised as unrealised investment gains or losses in the Statement of Financial Activities.

Debtors

Contributions and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from tax on its charitable activities.

2. INVESTMENT INCOME

	2025	2024
	£	£
5 acre field rent receivable	450	450
Allotment rent receivable	156	390
Dividends receivable	6,144	6,392
Accumulated share dividends receivable	8,492	7,736
COIF deposit account interest	<u>3,219</u>	<u>2,299</u>
	<u>18,461</u>	<u>17,267</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. INVESTMENT INCOME - continued

For year ending 30 September 2025 accumulation share dividends have been accounted for as investment additions and investment income. The comparative amounts for the year ended 30 September 2024 have been reclassified to reflect the accumulation share dividends as income.

For the year ended 30 September 2024 the total investment income has increased from £9,530 to £17,267 with the net gains on investments reducing from £40,648 to £32,911, reflecting the total accumulation share dividends received of £7,736.

3. INCOME FROM CHARITABLE ACTIVITIES

	2025 £	2024 £
Almshouse activity		
Contributions receivable	<u>29,475</u>	<u>28,273</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Grant funding of activities £	Support costs (see note 6) £	Totals £
Almshouse activity	10,752	-	3,161	13,913
Danbury Church	-	100	-	100
Relief in need	<u>200</u>	-	-	<u>200</u>
	<u>10,952</u>	<u>100</u>	<u>3,161</u>	<u>14,213</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Water charges	1,578	1,726
Insurance	1,313	1,365
Repairs and maintenance	1,428	1,940
Extraordinary repairs	-	4,572
Sundry expenses	233	240
Depreciation	<u>6,400</u>	<u>6,400</u>
	<u>10,952</u>	<u>16,243</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Almshouse activity	<u>2,075</u>	<u>1,086</u>	<u>3,161</u>

Support costs, included in the above, are as follows:

	2025 Almshouse activity £	2024 Almshouse activity £
Clerk fees	1,800	1,800
Subscriptions	275	267
Independent examination fees	187	178
Accountancy fees	<u>899</u>	<u>854</u>
	<u>3,161</u>	<u>3,099</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Almshouse activity	28,273	-	-	28,273
Investment income	<u>15,621</u>	<u>1,646</u>	-	<u>17,267</u>
Total	<u>43,894</u>	<u>1,646</u>	-	<u>45,540</u>
EXPENDITURE ON				
Charitable activities				
Almshouse activity	19,403	(261)	-	19,142
Danbury Church	(261)	480	-	219
Relief in need	<u>200</u>	-	-	<u>200</u>
Total	<u>19,342</u>	<u>219</u>	-	<u>19,561</u>
	24,552	1,427	-	25,979
Net gains on investments	<u>25,093</u>	<u>5,315</u>	<u>2,503</u>	<u>32,911</u>
NET INCOME	49,645	6,742	2,503	58,890
Transfers between funds	<u>6,359</u>	<u>41</u>	<u>(6,400)</u>	-
Net movement in funds	56,004	6,783	(3,897)	58,890
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>318,081</u>	<u>52,051</u>	<u>183,766</u>	<u>553,898</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>374,085</u></u>	<u><u>58,834</u></u>	<u><u>179,869</u></u>	<u><u>612,788</u></u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. TANGIBLE FIXED ASSETS	Freehold property £
COST	
At 1 October 2024 and 30 September 2025	<u>182,443</u>
DEPRECIATION	
At 1 October 2024	99,468
Charge for year	<u>6,400</u>
At 30 September 2025	<u>105,868</u>
NET BOOK VALUE	
At 30 September 2025	<u>76,575</u>
At 30 September 2024	<u>82,975</u>
10. FIXED ASSET INVESTMENTS	Listed investments £
MARKET VALUE	
At 1 October 2024	399,841
Additions	8,493
Revaluations	<u>12,572</u>
At 30 September 2025	<u>420,906</u>
NET BOOK VALUE	
At 30 September 2025	<u>420,906</u>
At 30 September 2024	<u>399,841</u>

There were no investment assets outside the UK.

The original cost of the listed investments is unknown.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 October 2024	57,500
Revaluation	<u>22,500</u>
At 30 September 2025	<u>80,000</u>
NET BOOK VALUE	
At 30 September 2025	<u>80,000</u>
At 30 September 2024	<u>57,500</u>

The original cost of the investment properties, which represent the 5 acre field and allotments, is unknown. The carrying value of the investment properties was revalued as at 30 September 2025 being an estimation as agreed by the board of trustees.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Contributions in arrears	231	261
Other debtors	189	189
Prepayments and accrued income	<u>3,000</u>	<u>1,339</u>
	<u>3,420</u>	<u>1,789</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Contributions received in advance	833	772
Other creditors	100	219
Accruals and deferred income	<u>2,024</u>	<u>1,894</u>
	<u>2,957</u>	<u>2,885</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

14. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	Transfers between funds £	At 30.9.25 £
Unrestricted funds				
Accumulated Fund	374,085	46,515	6,240	426,840
Restricted funds				
Extraordinary Repair Fund	58,834	(806)	260	58,288
Landisdale Charity Restricted Fund	-	100	(100)	-
	58,834	(706)	160	58,288
Endowment funds				
Permanent Endowment	179,869	486	(6,400)	173,955
Investment Property Revaluation Reserve	-	22,500	-	22,500
	179,869	22,986	(6,400)	196,455
TOTAL FUNDS	<u>612,788</u>	<u>68,795</u>	<u>-</u>	<u>681,583</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	46,544	(14,113)	14,084	46,515
Restricted funds				
Extraordinary Repair Fund	1,188	-	(1,994)	(806)
Landisdale Charity Restricted Fund	200	(100)	-	100
	1,388	(100)	(1,994)	(706)
Endowment funds				
Permanent Endowment	4	-	482	486
Investment Property Revaluation Reserve	-	-	22,500	22,500
	4	-	22,982	22,986
TOTAL FUNDS	<u>47,936</u>	<u>(14,213)</u>	<u>35,072</u>	<u>68,795</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
Accumulated Fund	318,081	49,645	6,359	374,085
Restricted funds				
Extraordinary Repair Fund	52,051	6,523	260	58,834
Landisdale Charity Restricted Fund	-	219	(219)	-
	52,051	6,742	41	58,834
Endowment funds				
Permanent Endowment	183,766	2,503	(6,400)	179,869
TOTAL FUNDS	<u>553,898</u>	<u>58,890</u>	<u>-</u>	<u>612,788</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	43,894	(19,342)	25,093	49,645
Restricted funds				
Extraordinary Repair Fund	1,208	-	5,315	6,523
Landisdale Charity Restricted Fund	438	(219)	-	219
	1,646	(219)	5,315	6,742
Endowment funds				
Permanent Endowment	-	-	2,503	2,503
TOTAL FUNDS	<u>45,540</u>	<u>(19,561)</u>	<u>32,911</u>	<u>58,890</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

14. **MOVEMENT IN FUNDS - continued**
Funds and reserves

Permanent Endowment Fund

The Permanent Endowment Fund represents the Charity's housing properties and the Permanent Endowment investments. The Fund is not expendable with income from its investments available for the general purposes of the Charity. Capital growth in the investments is added to the Fund. A transfer is made to or from the Fund equal to the movement on the housing properties each year.

Investment Property Revaluation Reserve

The Investment Property Revaluation Reserve is permanent endowment of the Charity and represents the gain on revaluation of its investment property during the year ended 30 September 2025.

Landisdale Charity Restricted Fund

The Charity is entitled to receive one half of the income from the allotments and from certain investments, the other half being paid to Danbury Church. The Charity's share of the income is available for the general purposes of the Charity and is transferred to the Accumulated Fund.

Extraordinary Repair Fund

The Extraordinary Repair Fund is unrestricted but designated by the Trustees to cover the cost of extraordinary repairs as they arise. A transfer is made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise. The transfer is £260 per annum as required by the Charity Scheme. The Fund is specifically invested. Income and capital growth on these investments is added to the Fund.

Accumulated Fund

The balance on this Fund represents accumulated surpluses of the Charity and is available for the general purposes of the Charity.

15. **RELATED PARTY DISCLOSURES**

The 5 acre field is let at a market rent of £450 per annum to a business in which Mr R Speakman, a trustee, has an interest.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
5 acre field rent receivable	450	450
Allotment rent receivable	156	390
Dividends receivable	6,144	6,392
Accumulated share dividends receivable	8,492	7,736
COIF deposit account interest	<u>3,219</u>	<u>2,299</u>
	18,461	17,267
Charitable activities		
Contributions receivable	<u>29,475</u>	<u>28,273</u>
Total incoming resources	47,936	45,540
EXPENDITURE		
Charitable activities		
Water charges	1,578	1,726
Insurance	1,313	1,365
Repairs and maintenance	1,428	1,940
Extraordinary repairs	-	4,572
Sundry expenses	233	240
Freehold property	6,400	6,400
Donation to Danbury Church	<u>100</u>	<u>219</u>
	11,052	16,462
Support costs		
Management		
Clerk fees	1,800	1,800
Subscriptions	<u>275</u>	<u>267</u>
	2,075	2,067
Governance costs		
Independent examination fees	187	178
Accountancy fees	<u>899</u>	<u>854</u>
	1,086	1,032
Total resources expended	<u>14,213</u>	<u>19,561</u>
Net income	<u>33,723</u>	<u>25,979</u>

This page does not form part of the statutory financial statements

THE LANDISDALE ALMSHOUSE AND UNKNOWN DONOR CHARITY

England & Wales - Charity number 206928

Accounts

REGISTERED CHARITY NUMBER: 206928

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 SEPTEMBER 2024

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

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FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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Detailed Statement of Financial Activities	17

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The Trustees present their report along with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts on pages 7 to 9 and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the Charity are:

1. the provision of four almshouses for beneficiaries whose qualification shall be a person in need either born in or resident in the Parish of Danbury for not less than ten years at the date of their appointment;
2. relief in need of persons resident in the Parish of Danbury in accordance with the following - noting that in applying the income of the Charity for relief in need the Trustees shall not commit themselves to repeat or renew the relief granted on any occasion in any case:

The Trustees may relieve persons who are in need, hardship or distress by:

- a. making grants of money to them; or
 - b. providing or paying for goods, services or facilities for them; or
 - c. making grants of money to other persons or bodies who provide goods, services or facilities to those in need;
3. such charitable purposes for the benefit of the residents as the Trustees decide.

Application of income

The net income shall be applied first to repair, insure and meet all other outgoings in respect of the Charity's properties and all proper costs of the Charity's administration and management. Thereafter the net income shall be applied in either of the following ways:

1. for relief in need of persons in need, hardship or distress;
2. for the benefit of the residents of the Charity.

Significant activities

The Charity currently provides four almshouse properties and its aim is to utilise these as far as possible to meet the primary objective of the Charity.

Public benefit

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees continue to be concerned for the welfare of residents and maintenance of the existing four almshouses. Air circulation units were fitted in two of the properties that were suffering from damp and condensation problems. As this has resolved the issue, plans are in place to fit these units to the other two almshouses. The current residents seem settled and happy in their homes.

FINANCIAL REVIEW

Financial position

The Charity's financial position is as set out in the Balance Sheet on page 6 and is considered satisfactory.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

FINANCIAL REVIEW

Reserves policy

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives.

FUTURE PLANS

The Trustees continue to engage with Danbury Parish Council in formulating the Local Development Plan for Danbury which is now near completion. Trustees continue to set aside funds to enable the development of up to 10 new almshouses as soon as the land is approved for building.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed in accordance with a Scheme sealed by the Charity Commission on 10 September 1986.

Recruitment and appointment of new trustees

As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees.

Organisational structure

The day to day administration of the Charity is carried out by the Clerk who reports to the Trustees.

Induction and training of new trustees

New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee is provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.

Related parties

There are no other charities related to The Landisdale Almshouse and Unknown Donor Charity. The Clerk to the Charity is also Clerk to other almshouse charities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

206928

Principal address

c/o Clare Heyes
18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Trustees

R Faure Walker
Dr J Sutcliff (resigned 27/3/24)
Ms A Cooper
S Arthurs
R Speakman (Chairman)
Mrs M Kelly (appointed 6/11/24)

Independent Examiner

Simon Welling
TC Group
Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD


Bankers

The Co-operative Bank
PO Box 250
Delf House
Skelmersdale
WN8 6WT

Clerk to the Charity

Mrs C Heyes
18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

Approved by order of the board of trustees on 26.3.2025 and signed on its behalf by:


.....
R Speakman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

Independent examiner's report to the trustees of Landisdale Almshouse and Unknown Donor Charity

I report to the charity trustees on my examination of the accounts of Landisdale Almshouse and Unknown Donor Charity (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Simon Welling

TC Group
Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Date: 2/4/25

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM						
Charitable activities	3					
Almshouse activity		28,273	-	-	28,273	26,563
Investment income	2	<u>9,092</u>	<u>438</u>	-	<u>9,530</u>	<u>7,681</u>
Total		<u>37,365</u>	<u>438</u>	-	<u>37,803</u>	<u>34,244</u>
EXPENDITURE ON						
Charitable activities	4					
Almshouse activity		19,403	(261)	-	19,142	25,566
Danbury Church		(261)	480	-	219	261
Relief in need		<u>200</u>	-	-	<u>200</u>	<u>200</u>
Total		<u>19,342</u>	<u>219</u>	-	<u>19,561</u>	<u>26,027</u>
		18,023	219	-	18,242	8,217
Net gains on investments		<u>31,622</u>	<u>6,523</u>	<u>2,503</u>	<u>40,648</u>	<u>15,528</u>
NET INCOME		49,645	6,742	2,503	58,890	23,745
Transfers between funds	14	<u>6,359</u>	<u>41</u>	<u>(6,400)</u>	-	-
Net movement in funds		56,004	6,783	(3,897)	58,890	23,745
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>318,081</u>	<u>52,051</u>	<u>183,766</u>	<u>553,898</u>	<u>530,153</u>
TOTAL FUNDS CARRIED FORWARD		<u>374,085</u>	<u>58,834</u>	<u>179,869</u>	<u>612,788</u>	<u>553,898</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

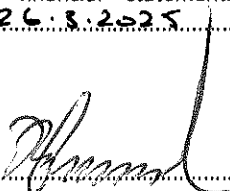
The notes form part of these financial statements

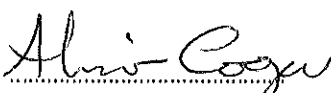
LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

BALANCE SHEET
30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS						
Tangible assets	9	-	-	82,975	82,975	89,375
Investments						
Investments	10	302,653	57,794	39,394	399,841	359,193
Investment property	11	-	-	57,500	57,500	57,500
		<u>302,653</u>	<u>57,794</u>	<u>179,869</u>	<u>540,316</u>	<u>506,068</u>
CURRENT ASSETS						
Debtors	12	1,789	-	-	1,789	1,781
Cash at bank		<u>72,528</u>	<u>1,040</u>	-	<u>73,568</u>	<u>48,718</u>
		<u>74,317</u>	<u>1,040</u>	-	<u>75,357</u>	<u>50,499</u>
CREDITORS						
Amounts falling due within one year	13	(2,885)	-	-	(2,885)	(2,669)
		<u>71,432</u>	<u>1,040</u>	-	<u>72,472</u>	<u>47,830</u>
NET CURRENT ASSETS						
		<u>71,432</u>	<u>1,040</u>	-	<u>72,472</u>	<u>47,830</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>374,085</u>	<u>58,834</u>	<u>179,869</u>	<u>612,788</u>	<u>553,898</u>
NET ASSETS						
		<u>374,085</u>	<u>58,834</u>	<u>179,869</u>	<u>612,788</u>	<u>553,898</u>
FUNDS						
	14					
Unrestricted funds					374,085	318,081
Restricted funds					58,834	52,051
Endowment funds					179,869	183,766
TOTAL FUNDS						
					<u>612,788</u>	<u>553,898</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26.8.2025 and were signed on its behalf by:


R Speakman - Trustee


A Cooper - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

Permanent endowment funds are non-expendable funds which are normally held indefinitely.

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

Going concern

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate.

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalue by voluntary staff or others which are not reflected in the accounts.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

1. ACCOUNTING POLICIES - continued

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.

Repairs and maintenance of properties

The charge in the Statement of Financial Activities in respect of Extraordinary Repairs reflect the Trustees' constant concern to keep the properties in good condition, and are in accordance with the Almshouse Associations' recommendation that Almshouse Charities should set aside each year specific sums in this respect. Transfers are made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise.

Support costs

The Charity's support costs are allocated entirely to the Almshouse Costs since support costs relating to other activities are considered immaterial.

Grants

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Housing properties

The housing properties represent the cost of improvements to the four freehold almshouses at Main Road, Danbury, Essex. The original cost of these properties cannot now be ascertained.

Depreciation

The housing properties are depreciated on the straight line method at a rate calculated to write off the asset over its estimated useful life.

The rate used for the improvements to the almshouses at 45 and 47 Main Road is 2% per annum and the rate used for the improvements to the almshouses at 49 and 51 Main Road is 5% per annum.

Investments

Investments are shown on the Balance Sheet at their market value. Changes in market values during an accounting period are reflected in the accounts as unrealised gains or losses. Upon disposal of an investment the difference between original cost and disposal proceeds is reflected in the Statement of Financial Activities as a realised gain or loss and an adjustment is made to unrealised gains or losses to reverse unrealised movements in value in earlier years.

Investment Properties

Investment properties are measured at fair value at each accounting period end with changes in fair value recognised as unrealised investment gains or losses in the Statement of Financial Activities.

Debtors

Contributions and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from tax on its charitable activities.

2. INVESTMENT INCOME

	2024	2023
	£	£
5 acre field rent receivable	450	450
Allotment rent receivable	390	485
Dividends receivable	6,391	5,593
COIF deposit account interest	<u>2,299</u>	<u>1,153</u>
	<u>9,530</u>	<u>7,681</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Almshouse activity		
Contributions receivable	<u>28,273</u>	<u>26,563</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Grant funding of activities	Support costs (see note 6)	Totals
	£	£	£	£
Almshouse activity	16,043	-	3,099	19,142
Danbury Church	-	219	-	219
Relief in need	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
	<u>16,243</u>	<u>219</u>	<u>3,099</u>	<u>19,561</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Water charges	1,726	1,149
Insurance	1,365	1,297
Repairs and maintenance	1,940	2,150
Extraordinary repairs	4,572	11,599
Sundry expenses	240	240
Depreciation	<u>6,400</u>	<u>6,400</u>
	<u>16,243</u>	<u>22,835</u>

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Almshouse activity	<u>2,067</u>	<u>1,032</u>	<u>3,099</u>

Support costs, included in the above, are as follows:

	2024	2023
	Almshouse activity £	Total activities £
Clerk fees	1,800	1,800
Subscriptions	267	153
Independent examination fees	178	169
Accountancy fees	<u>854</u>	<u>809</u>
	<u>3,099</u>	<u>2,931</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Almshouse activity	26,563	-	-	26,563
Investment income	<u>7,159</u>	<u>522</u>	<u>-</u>	<u>7,681</u>
Total	<u>33,722</u>	<u>522</u>	<u>-</u>	<u>34,244</u>
EXPENDITURE ON				
Charitable activities				
Almshouse activity	25,305	261	-	25,566
Danbury Church	261	-	-	261
Relief in need	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
Total	<u>25,766</u>	<u>261</u>	<u>-</u>	<u>26,027</u>
	7,956	261	-	8,217
Net gains on investments	<u>13,193</u>	<u>2,084</u>	<u>252</u>	<u>15,528</u>
NET INCOME	21,148	2,345	252	23,745
Transfers between funds	<u>6,401</u>	<u>(1)</u>	<u>(6,400)</u>	<u>-</u>
Net movement in funds	27,549	2,344	(6,148)	23,745
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>290,532</u>	<u>49,707</u>	<u>189,914</u>	<u>530,153</u>
TOTAL FUNDS CARRIED FORWARD	<u>318,081</u>	<u>52,051</u>	<u>183,766</u>	<u>553,898</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

9. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 October 2023 and 30 September 2024	<u>182,443</u>
DEPRECIATION	
At 1 October 2023	93,068
Charge for year	<u>6,400</u>
At 30 September 2024	<u>99,468</u>
NET BOOK VALUE	
At 30 September 2024	<u>82,975</u>
At 30 September 2023	<u>89,375</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2023	359,193
Revaluations	<u>40,648</u>
At 30 September 2024	<u>399,841</u>
NET BOOK VALUE	
At 30 September 2024	<u>399,841</u>
At 30 September 2023	<u>359,193</u>

There were no investment assets outside the UK.

The original cost of the listed investments is unknown.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 October 2023 and 30 September 2024	<u>57,500</u>
NET BOOK VALUE	
At 30 September 2024	<u>57,500</u>
At 30 September 2023	<u>57,500</u>

The original cost of the investment properties, which represent the 5 acre field and allotments, is unknown. The carrying value of the investment properties was revalued as at 30 September 2022 being an estimation as agreed by the board of trustees.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Contributions in arrears	261	295
Other debtors	189	189
Prepayments and accrued income	<u>1,339</u>	<u>1,297</u>
	<u>1,789</u>	<u>1,781</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Contributions received in advance	772	704
Other creditors	219	332
Accruals and deferred income	<u>1,894</u>	<u>1,633</u>
	<u>2,885</u>	<u>2,669</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

14. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
Accumulated Fund	318,081	49,645	6,359	374,085
Restricted funds				
Extraordinary Repair Fund	52,051	6,523	260	58,834
Landisdale Charity Restricted Fund	-	219	(219)	-
	52,051	6,742	41	58,834
Endowment funds				
Permanent Endowment	183,766	2,503	(6,400)	179,869
TOTAL FUNDS	<u>553,898</u>	<u>58,890</u>	<u>-</u>	<u>612,788</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	37,365	(19,342)	31,622	49,645
Restricted funds				
Extraordinary Repair Fund	-	-	6,523	6,523
Landisdale Charity Restricted Fund	438	(219)	-	219
	438	(219)	6,523	6,742
Endowment funds				
Permanent Endowment	-	-	2,503	2,503
TOTAL FUNDS	<u>37,803</u>	<u>(19,561)</u>	<u>40,648</u>	<u>58,890</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
Accumulated Fund	290,532	21,148	6,401	318,081
Restricted funds				
Extraordinary Repair Fund	49,707	2,084	260	52,051
Landisdale Charity Restricted Fund	-	261	(261)	-
	49,707	2,345	(1)	52,051
Endowment funds				
Permanent Endowment	189,914	252	(6,400)	183,766
TOTAL FUNDS	<u>530,153</u>	<u>23,745</u>	<u>-</u>	<u>553,898</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	33,722	(25,766)	13,192	21,148
Restricted funds				
Extraordinary Repair Fund	-	-	2,084	2,084
Landisdale Charity Restricted Fund	522	(261)	-	261
	522	(261)	2,084	2,345
Endowment funds				
Permanent Endowment	-	-	252	252
TOTAL FUNDS	<u>34,244</u>	<u>(26,027)</u>	<u>15,528</u>	<u>23,745</u>

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

14. MOVEMENT IN FUNDS - continued

Funds and reserves

Permanent Endowment Fund

The Permanent Endowment Fund represents the Charity's housing properties and the Permanent Endowment investments. The Fund is not expendable with income from its investments available for the general purposes of the Charity. Capital growth in the investments is added to the Fund. A transfer is made to or from the Fund equal to the movement on the housing properties each year.

Landisdale Charity Restricted Fund

The Charity is entitled to receive one half of the income from the allotments and from certain investments, the other half being paid to Danbury Church. The Charity's share of the Income is available for the general purposes of the Charity and is transferred to the Accumulated Fund.

Extraordinary Repair Fund

The Extraordinary Repair Fund is unrestricted but designated by the Trustees to cover the cost of extraordinary repairs as they arise. A transfer is made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise. The transfer is £260 per annum as required by the Charity Scheme. The Fund is specifically invested. Income and capital growth on these investments is added to the Fund.

Accumulated Fund

The balance on this Fund represents accumulated surpluses of the Charity and is available for the general purposes of the Charity.

15. RELATED PARTY DISCLOSURES

The 5 acre field is let at a market rent of £450 per annum to a business in which Mr R Speakman, a trustee, has an interest.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Investment income		
5 acre field rent receivable	450	450
Allotment rent receivable	390	485
Dividends receivable	6,391	5,593
COIF deposit account interest	<u>2,299</u>	<u>1,153</u>
	9,530	7,681
Charitable activities		
Contributions receivable	<u>28,273</u>	<u>26,563</u>
Total incoming resources	37,803	34,244
EXPENDITURE		
Charitable activities		
Water charges	1,726	1,149
Insurance	1,365	1,297
Repairs and maintenance	1,940	2,150
Extraordinary repairs	4,572	11,599
Sundry expenses	240	240
Freehold property	6,400	6,400
Donation to Danbury Church	<u>219</u>	<u>261</u>
	16,462	23,096
Support costs		
Management		
Clerk fees	1,800	1,800
Subscriptions	<u>267</u>	<u>153</u>
	2,067	1,953
Governance costs		
Independent examination fees	178	169
Accountancy fees	<u>854</u>	<u>809</u>
	<u>1,032</u>	<u>978</u>
Total resources expended	<u>19,561</u>	<u>26,027</u>
Net income	<u>18,242</u>	<u>8,217</u>

This page does not form part of the statutory financial statements

THE LANDISDALE ALMSHOUSE AND UNKNOWN DONOR CHARITY

England & Wales - Charity number 206928

Accounts

REGISTERED CHARITY NUMBER: 206928

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 SEPTEMBER 2023**

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The Trustees present their report along with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts on pages 7 to 9 and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the Charity are:

1. the provision of four almshouses for beneficiaries whose qualification shall be a person in need either born in or resident in the Parish of Danbury for not less than ten years at the date of their appointment;
2. relief in need of persons resident in the Parish of Danbury in accordance with the following - noting that in applying the income of the Charity for relief in need the Trustees shall not commit themselves to repeat or renew the relief granted on any occasion in any case:

The Trustees may relieve persons who are in need, hardship or distress by:

- a. making grants of money to them; or
 - b. providing or paying for goods, services or facilities for them; or
 - c. making grants of money to other persons or bodies who provide goods, services or facilities to those in need;
3. such charitable purposes for the benefit of the residents as the Trustees decide.

Application of Income

The net income shall be applied first to repair, insure and meet all other outgoings in respect of the Charity's properties and all proper costs of the Charity's administration and management. Thereafter the net income shall be applied in either of the following ways:

1. for relief in need of persons in need, hardship or distress;
2. for the benefit of the residents of the Charity.

Significant activities

The Charity currently provides four almshouse properties and its aim is to utilise these as far as possible to meet the primary objective of the Charity.

Public benefit

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees continued to be concerned for the welfare of residents and the maintenance of the almshouses. Trustees completed the replacement of boilers to the four properties. Trustees commissioned EPC inspections, these will be used to decide further improvements to the almshouses.

FINANCIAL REVIEW

Financial position

The Charity's financial position is as set out in the Balance Sheet on page 6 and is considered satisfactory.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

FINANCIAL REVIEW

Reserves policy

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives.

FUTURE PLANS

The Trustees continue to engage with the Danbury Parish Council in formulating the Local Development Plan for Danbury. Trustees continue to set aside funds to enable this development to go ahead as soon as the land is approved for development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed in accordance with a Scheme sealed by the Charity Commission on 10 September 1986.

Recruitment and appointment of new trustees

As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees.

Organisational structure

The day to day administration of the Charity is carried out by the Clerk who reports to the Trustees.

Induction and training of new trustees

New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee is provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.

Related parties

There are no other charities related to The Landsdale Almshouse and Unknown Donor Charity. The Clerk to the Charity is also Clerk to other almshouse charities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

206928

Principal address

c/o Clare Heyes
18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Trustees

R Faure Walker
Dr J Sutcliffe
Ms A Cooper
S Arthurs
R Speakman (Chairman)

Independent Examiner

Simon Welling
Certified Accountant
Haines Watts
Chartered Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Bankers

The Co-operative Bank
PO Box 250
Delf House
Skelmersdale
WN8 6WT

Clerk to the Charity

Mrs C Heyes
18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

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



.....
R Speakman - Trustee

27-3-24

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

Independent examiner's report to the trustees of Landisdale Almshouse and Unknown Donor Charity

I report to the charity trustees on my examination of the accounts of Landisdale Almshouse and Unknown Donor Charity (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Simon Welling
Certified Accountant
Haines Watts
Chartered Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Date:11/4/24.....

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Charitable activities	3					
Almshouse activity		26,563	-	-	26,563	25,158
Investment Income	2	<u>7,159</u>	<u>522</u>	-	<u>7,681</u>	<u>5,714</u>
Total		<u>33,722</u>	<u>522</u>	-	<u>34,244</u>	<u>30,872</u>
EXPENDITURE ON						
Charitable activities	4					
Almshouse activity		25,305	261	-	25,566	16,057
Danbury Church		261	-	-	261	207
Relief In need		<u>200</u>	-	-	<u>200</u>	<u>200</u>
Total		<u>25,766</u>	<u>261</u>	-	<u>26,027</u>	<u>16,464</u>
		7,956	261	-	8,217	1,406
Net gains on investments		<u>13,192</u>	<u>2,084</u>	<u>252</u>	<u>15,528</u>	<u>1,406</u>
NET INCOME		21,148	2,345	252	23,745	15,814
Transfers between funds	14	<u>6,401</u>	<u>(1)</u>	<u>(6,400)</u>	-	-
Net movement in funds		27,549	2,344	(6,148)	23,745	15,814
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>290,532</u>	<u>49,707</u>	<u>189,914</u>	<u>530,153</u>	<u>514,339</u>
TOTAL FUNDS CARRIED FORWARD		<u>318,081</u>	<u>52,051</u>	<u>183,766</u>	<u>553,898</u>	<u>530,153</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.


The notes form part of these financial statements

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

BALANCE SHEET
30 SEPTEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS						
Tangible assets	9	-	-	89,375	89,375	95,775
Investments						
Investments	10	271,031	51,271	36,891	359,193	343,665
Investment property	11	-	-	57,500	57,500	57,500
		<u>271,031</u>	<u>51,271</u>	<u>183,766</u>	<u>506,068</u>	<u>496,940</u>
CURRENT ASSETS						
Debtors	12	1,781	-	-	1,781	1,604
Cash at bank		<u>47,938</u>	<u>780</u>	<u>-</u>	<u>48,718</u>	<u>34,292</u>
		<u>49,719</u>	<u>780</u>	<u>-</u>	<u>50,499</u>	<u>35,896</u>
CREDITORS						
Amounts falling due within one year	13	(2,669)	-	-	(2,669)	(2,683)
		<u>47,050</u>	<u>780</u>	<u>-</u>	<u>47,830</u>	<u>33,213</u>
NET CURRENT ASSETS						
		<u>47,050</u>	<u>780</u>	<u>-</u>	<u>47,830</u>	<u>33,213</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>318,081</u>	<u>52,051</u>	<u>183,766</u>	<u>553,898</u>	<u>530,153</u>
NET ASSETS						
		<u>318,081</u>	<u>52,051</u>	<u>183,766</u>	<u>553,898</u>	<u>530,153</u>
FUNDS						
Unrestricted funds	14				318,081	290,532
Restricted funds					52,051	49,707
Endowment funds					183,766	189,914
TOTAL FUNDS						
					<u>553,898</u>	<u>530,153</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27-3-24 and were signed on its behalf by:


.....
R Speakman - Trustee


.....
A Cooper - Trustee

The notes form part of these financial statements

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

Permanent endowment funds are non-expendable funds which are normally held indefinitely.

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

Going concern

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate.

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalued by voluntary staff or others which are not reflected in the accounts.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. ACCOUNTING POLICIES - continued

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.

Repairs and maintenance of properties

The charge in the Statement of Financial Activities in respect of Extraordinary Repairs reflect the Trustees' constant concern to keep the properties in good condition, and are in accordance with the Almshouse Associations' recommendation that Almshouse Charities should set aside each year specific sums in this respect. Transfers are made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise.

Support costs

The Charity's governance costs are allocated entirely to the Almshouse Costs since support costs relating to other activities are considered immaterial.

Grants

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Housing properties

The housing properties represent the cost of improvements to the four freehold almshouses at Main Road, Danbury, Essex. The original cost of these properties cannot now be ascertained.

Depreciation

The housing properties are depreciated on the straight line method at a rate calculated to write off the asset over its estimated useful life.

The rate used for the improvements to the almshouses at 45 and 47 Main Road is 2% per annum and the rate used for the improvements to the almshouses at 49 and 51 Main Road is 5% per annum.

Investments

Investments are shown on the Balance Sheet at their market value. Changes in market values during an accounting period are reflected in the accounts as unrealised gains or losses. Upon disposal of an investment the difference between original cost and disposal proceeds is reflected in the Statement of Financial Activities as a realised gain or loss and an adjustment is made to unrealised gains or losses to reverse unrealised movements in value in earlier years.

Investment Properties

Investment properties are measured at fair value at each accounting period end with changes in fair value recognised as unrealised investment gains or losses in the Statement of Financial Activities.

Debtors

Contributions and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from tax on its charitable activities.

2. INVESTMENT INCOME

	2023	2022
	£	£
5 acre field rent receivable	450	450
Allotment rent receivable	485	390
Dividends receivable	5,593	4,772
COIF deposit account Interest	<u>1,153</u>	<u>102</u>
	<u>7,681</u>	<u>5,714</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Almshouse activity		
Contributions receivable	<u>26,563</u>	<u>25,158</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Grant funding of activities £	Support costs (see note 6) £	Totals £
Almshouse activity	22,635	-	2,931	25,566
Danbury Church	-	261	-	261
Relief In need	<u>200</u>	-	-	<u>200</u>
	<u>22,835</u>	<u>261</u>	<u>2,931</u>	<u>26,027</u>

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Water charges	1,149	1,250
Insurance	1,297	1,218
Repairs and maintenance	2,150	1,378
Extraordinary repairs	11,599	2,889
Sundry expenses	240	240
Depreciation	<u>6,400</u>	<u>6,400</u>
	<u>22,837</u>	<u>13,375</u>

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Almshouse activity	<u>1,953</u>	<u>978</u>	<u>2,931</u>

Support costs, included in the above, are as follows:

	2023	2022
	Almshouse activity £	Total activities £
Clerk fees	1,800	1,800
Subscriptions	153	146
Independent examination fees	169	138
Accountancy fees	<u>809</u>	<u>798</u>
	<u>2,931</u>	<u>2,882</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Almshouse activity	25,158	-	-	25,158
Investment income	<u>5,300</u>	<u>414</u>	<u>-</u>	<u>5,714</u>
Total	<u>30,458</u>	<u>414</u>	<u>-</u>	<u>30,872</u>
EXPENDITURE ON				
Charitable activities				
Almshouse activity	16,057	-	-	16,057
Danbury Church	-	207	-	207
Relief in need	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
Total	<u>16,257</u>	<u>207</u>	<u>-</u>	<u>16,464</u>
	14,201	207	-	14,408
Net gains/(losses) on investments	<u>(17,071)</u>	<u>(1,677)</u>	<u>20,154</u>	<u>1,406</u>
NET INCOME/(EXPENDITURE)	(2,870)	(1,470)	20,154	15,814
Transfers between funds	<u>6,347</u>	<u>53</u>	<u>(6,400)</u>	<u>-</u>
Net movement in funds	3,477	(1,417)	13,754	15,814
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>287,055</u>	<u>51,124</u>	<u>176,160</u>	<u>514,339</u>
TOTAL FUNDS CARRIED FORWARD	<u>290,532</u>	<u>49,707</u>	<u>189,914</u>	<u>530,153</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

9. TANGIBLE FIXED ASSETS	Freehold property £
COST	
At 1 October 2022 and 30 September 2023	<u>182,443</u>
DEPRECIATION	
At 1 October 2022	<u>86,668</u>
Charge for year	<u>6,400</u>
At 30 September 2023	<u>93,068</u>
NET BOOK VALUE	
At 30 September 2023	<u>89,375</u>
At 30 September 2022	<u>95,775</u>
10. FIXED ASSET INVESTMENTS	Listed Investments £
MARKET VALUE	
At 1 October 2022	<u>343,665</u>
Revaluatlons	<u>15,528</u>
At 30 September 2023	<u>359,193</u>
NET BOOK VALUE	
At 30 September 2023	<u>359,193</u>
At 30 September 2022	<u>343,665</u>

There were no Investment assets outside the UK.

The original cost of the listed Investments is unknown.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 October 2022 and 30 September 2023	<u>57,500</u>
NET BOOK VALUE	
At 30 September 2023	<u>57,500</u>
At 30 September 2022	<u>57,500</u>

The original cost of the investment properties, which represent the 5 acre field and allotments, is unknown. The carrying value of the investment properties was revalued as at 30 September 2022 being an estimation as agreed by the board of trustees.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Contributions in arrears	295	316
Other debtors	189	189
Prepayments and accrued Income	<u>1,297</u>	<u>1,099</u>
	<u>1,781</u>	<u>1,604</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Contributions received in advance	704	655
Other creditors	332	295
Accruals and deferred Income	<u>1,633</u>	<u>1,733</u>
	<u>2,669</u>	<u>2,683</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

14. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
Accumulated Fund	290,532	21,148	6,401	318,081
Restricted funds				
Extraordinary Repair Fund	49,707	2,084	260	52,051
Landisdale Charity Restricted Fund	-	261	(261)	-
	49,707	2,345	(1)	52,051
Endowment funds				
Permanent Endowment	189,914	252	(6,400)	183,766
TOTAL FUNDS	530,153	23,745	-	553,898

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	33,722	(25,766)	13,192	21,148
Restricted funds				
Extraordinary Repair Fund	-	-	2,084	2,084
Landisdale Charity Restricted Fund	522	(261)	-	261
	522	(261)	2,084	2,345
Endowment funds				
Permanent Endowment	-	-	252	252
TOTAL FUNDS	34,244	(26,027)	15,528	23,745

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
Accumulated Fund	287,055	(2,870)	6,347	290,532
Restricted funds				
Extraordinary Repair Fund	51,124	(1,677)	260	49,707
Landisdale Charity Restrcted Fund	-	207	(207)	-
	51,124	(1,470)	53	49,707
Endowment funds				
Permanent Endowment	176,160	20,154	(6,400)	189,914
	<u>514,339</u>	<u>15,814</u>	<u>-</u>	<u>530,153</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	30,458	(16,257)	(17,071)	(2,870)
Restricted funds				
Extraordinary Repair Fund	-	-	(1,677)	(1,677)
Landisdale Charity Restrcted Fund	414	(207)	-	207
	414	(207)	(1,677)	(1,470)
Endowment funds				
Permanent Endowment	-	-	20,154	20,154
	<u>30,872</u>	<u>(16,464)</u>	<u>1,406</u>	<u>15,814</u>

Funds and reserves

Permanent Endowment Fund

The Permanent Endowment Fund represents the Charity's housing properties and the Permanent Endowment investments. The Fund is not expendable with income from its investments available for the general purposes of the Charity. Capital growth in the investments is added to the Fund. A transfer is made to or from the Fund equal to the movement on the housing properties each year.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

14. MOVEMENT IN FUNDS - continued

Landisdale Charity Restricted Fund

The Charity is entitled to receive one half of the income from the allotments and from certain investments, the other half being paid to Danbury Church. The Charity's share of the income is available for the general purposes of the Charity and is transferred to the Accumulated Fund.

Extraordinary Repair Fund

The Extraordinary Repair Fund is unrestricted but designated by the Trustees to cover the cost of extraordinary repairs as they arise. A transfer is made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise. The transfer is £260 per annum as required by the Charity Scheme. The Fund is specifically invested. Income and capital growth on these investments is added to the Fund.

Accumulated Fund

The balance on this Fund represents accumulated surpluses of the Charity and is available for the general purposes of the Charity.

15. RELATED PARTY DISCLOSURES

The 5 acre field is let at a market rent of £450 per annum to a business in which Mr R Speakman, a trustee, has an interest.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
5 acre field rent receivable	450	450
Allotment rent receivable	485	390
Dividends receivable	5,593	4,772
COIF deposit account interest	<u>1,153</u>	<u>102</u>
	7,681	5,714
Charitable activities		
Contributions receivable	<u>26,563</u>	<u>25,158</u>
Total incoming resources	34,244	30,872
EXPENDITURE		
Charitable activities		
Water charges	1,149	1,250
Insurance	1,297	1,218
Repairs and maintenance	2,150	1,378
Extraordinary repairs	11,599	2,889
Sundry expenses	240	240
Freehold property	6,400	6,400
Donation to Danbury Church	<u>261</u>	<u>207</u>
	23,096	13,582
Support costs		
Management		
Clerk fees	1,800	1,800
Subscriptions	<u>153</u>	<u>146</u>
	1,953	1,946
Governance costs		
Independent examination fees	169	138
Accountancy fees	<u>809</u>	<u>798</u>
	<u>978</u>	<u>936</u>
Total resources expended	26,027	16,464
Net income	<u>8,217</u>	<u>14,408</u>

This page does not form part of the statutory financial statements

THE LANDISDALE ALMSHOUSE AND UNKNOWN DONOR CHARITY

England & Wales - Charity number 206928

Accounts

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 SEPTEMBER 2022**

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The Trustees present their report along with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts on pages 8 to 10 and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the Charity are:

1. the provision of four almshouses for beneficiaries whose qualification shall be a person in need either born in or resident in the Parish of Danbury for not less than ten years at the date of their appointment;
2. relief in need of persons resident in the Parish of Danbury in accordance with the following - noting that in applying the income of the Charity for relief in need the Trustees shall not commit themselves to repeat or renew the relief granted on any occasion in any case:

The Trustees may relieve persons who are in need, hardship or distress by:

- a. making grants of money to them; or
 - b. providing or paying for goods, services or facilities for them; or
 - c. making grants of money to other persons or bodies who provide goods, services or facilities to those in need;
3. such charitable purposes for the benefit of the residents as the Trustees decide.

Application of Income

The net income shall be applied first to repair, insure and meet all other outgoings in respect of the Charity's properties and all proper costs of the Charity's administration and management. Thereafter the net income shall be applied in either of the following ways:

1. for relief in need of persons in need, hardship or distress;
2. for the benefit of the residents of the Charity.

Significant activities

The Charity currently provides four almshouse properties and its aim is to utilise these as far as possible to meet the primary objective of the Charity.

Public benefit

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees continued to be concerned for the welfare of residents and the maintenance of the almshouses. They undertook to upgrade all boilers in the almshouses to more efficient combi boilers.

FINANCIAL REVIEW

Financial position

The Charity's financial position is as set out in the Balance Sheet on page 6 and is considered satisfactory.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

FINANCIAL REVIEW

Reserves policy

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives.

FUTURE PLANS

The Trustees remain keen to develop land they own at Sandplt Field. They engaged with the Danbury Parish Council in their preparation of a neighbourhood plan to include the land for development of almshouses. This matter had been ongoing for several years but was coming to a conclusion in 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed in accordance with a Scheme sealed by the Charity Commission on 10 September 1986.

Recruitment and appointment of new trustees

As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees.

Organisational structure

The day to day administration of the Charity is carried out by the Clerk who reports to the Trustees.

Induction and training of new trustees

New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee is provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.

Related parties

There are no other charities related to The Landisdale Almshouse and Unknown Donor Charity. The Clerk to the Charity is also Clerk to other almshouse charities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

206928

Principal address

c/o Clare Heyes
18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

R Faure Walker
Dr J Sutcliff
Ms A Cooper
S Arthurs
R Speakman (Chairman)

Independent Examiner

Simon Welling
Certified Accountant
Haines Watts
Chartered Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

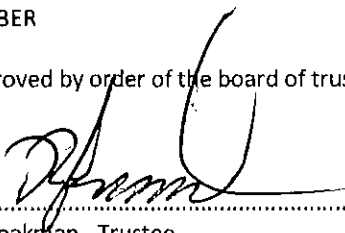
Bankers

The Co-operative Bank
PO Box 250
Delf House
Skelmersdale
WN8 6WT

Clerk to the Charity

Mrs C Heyes
18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

Approved by order of the board of trustees on 26th May 2025 and signed on its behalf by:



.....
R Speakman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

Independent examiner's report to the trustees of Landisdale Almshouse and Unknown Donor Charity

I report to the charity trustees on my examination of the accounts of Landisdale Almshouse and Unknown Donor Charity (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Simon Welling
Certified Accountant
Haines Watts
Chartered Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

30 May 2023

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Charitable activities	3					
Almshouse activity		25,158	-	-	25,158	22,124
Investment income	2	5,300	414	-	5,714	6,009
Total		30,458	414	-	30,872	28,133
EXPENDITURE ON						
Charitable activities	4					
Almshouse activity		16,057	-	-	16,057	21,624
Danbury Church		-	207	-	207	185
Relief in need		200	-	-	200	-
Total		16,257	207	-	16,464	21,809
		14,201	207	-	14,408	6,324
Net gains/(losses) on investments		(17,071)	(1,677)	20,154	1,406	42,030
NET INCOME/(EXPENDITURE)		(2,870)	(1,470)	20,154	15,814	48,354
Transfers between funds	14	6,347	53	(6,400)	-	-
Net movement in funds		3,477	(1,417)	13,754	15,814	48,354
RECONCILIATION OF FUNDS						
Total funds brought forward		287,055	51,124	176,160	514,339	465,985
TOTAL FUNDS CARRIED FORWARD		290,532	49,707	189,914	530,153	514,339

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**BALANCE SHEET
30 SEPTEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS						
Tangible assets	9	-	-	95,775	95,775	102,175
Investments						
Investments	10	257,839	49,187	36,639	343,665	334,159
Investment properties	11	-	-	57,500	57,500	30,600
		<u>257,839</u>	<u>49,187</u>	<u>189,914</u>	<u>496,940</u>	<u>466,934</u>
CURRENT ASSETS						
Debtors	12	1,604	-	-	1,604	1,553
Cash at bank		<u>33,772</u>	<u>520</u>	<u>-</u>	<u>34,292</u>	<u>48,459</u>
		<u>35,376</u>	<u>520</u>	<u>-</u>	<u>35,896</u>	<u>50,012</u>
CREDITORS						
Amounts falling due within one year	13	(2,683)	-	-	(2,683)	(2,607)
		<u>32,693</u>	<u>520</u>	<u>-</u>	<u>33,213</u>	<u>47,405</u>
NET CURRENT ASSETS						
		<u>32,693</u>	<u>520</u>	<u>-</u>	<u>33,213</u>	<u>47,405</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>290,532</u>	<u>49,707</u>	<u>189,914</u>	<u>530,153</u>	<u>514,339</u>
NET ASSETS						
		<u><u>290,532</u></u>	<u><u>49,707</u></u>	<u><u>189,914</u></u>	<u><u>530,153</u></u>	<u><u>514,339</u></u>

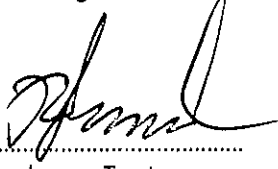
The notes form part of these financial statements

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

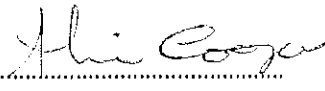
BALANCE SHEET - continued
30 SEPTEMBER 2022

FUNDS	14		
Unrestricted funds		290,532	287,055
Restricted funds		49,707	51,124
Endowment funds		<u>189,914</u>	<u>176,160</u>
TOTAL FUNDS		<u>530,153</u>	<u>514,339</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th May 2023
and were signed on its behalf by:



.....
R Speakman - Trustee



.....
A Cooper - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

Permanent endowment funds are non-expendable funds which are normally held indefinitely.

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

Going concern

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate.

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalue by voluntary staff or others which are not reflected in the accounts.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES - continued

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.

Repairs and maintenance of properties

The charge in the Statement of Financial Activities in respect of Extraordinary Repairs reflect the Trustees' constant concern to keep the properties in good condition, and are in accordance with the Almshouse Associations' recommendation that Almshouse Charities should set aside each year specific sums in this respect. Transfers are made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise.

Support costs

The Charity's governance costs are allocated entirely to the Almshouse Costs since support costs relating to other activities are considered immaterial.

Grants

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Housing properties

The housing properties represent the cost of improvements to the four freehold almshouses at Main Road, Danbury, Essex. The original cost of these properties cannot now be ascertained.

Depreciation

The housing properties are depreciated on the straight line method at a rate calculated to write off the asset over its estimated useful life.

The rate used for the Improvements to the almshouses at 45 and 47 Main Road is 2% per annum and the rate used for the Improvements to the almshouses at 49 and 51 Main Road is 5% per annum .

Investments

Investments are shown on the Balance Sheet at their market value. Changes in market values during an accounting period are reflected in the accounts as unrealised gains or losses. Upon disposal of an investment the difference between original cost and disposal proceeds is reflected in the Statement of Financial Activities as a realised gain or loss and an adjustment is made to unrealised gains or losses to reverse unrealised movements in value in earlier years.

Investment Properties

Investment properties are measured at fair value at each accounting period end with changes in fair value recognised as unrealised investment gains or losses in the Statement of Financial Activities.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES - continued

Debtors

Contributions and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from tax on its charitable activities.

2. INVESTMENT INCOME

	2022	2021
	£	£
5 acre field rent receivable	450	450
Allotment rent receivable	390	341
Dividends receivable	4,772	5,217
COIF deposit account interest	<u>103</u>	<u>1</u>
	<u>5,715</u>	<u>6,009</u>

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Almshouse activity		
Contributions receivable	25,158	24,984
Losses from vacancies	<u>-</u>	<u>(2,860)</u>
	<u>25,158</u>	<u>22,124</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Grant funding of activities	Support costs (see note 6)	Totals
	£	£	£	£
Almshouse activity	13,135	-	2,922	16,057
Danbury Church	-	207	-	207
Relief in need	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
	<u>13,335</u>	<u>207</u>	<u>2,922</u>	<u>16,464</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Vacant property costs	-	757
Water charges	1,250	1,086
Insurance	1,218	1,184
Repairs and maintenance	1,378	4,130
Cyclical maintenance	-	5,100
Extraordinary repairs	2,889	-
Careline	-	19
Sundry expenses	200	66
Depreciation	<u>6,400</u>	<u>6,400</u>
	<u>13,335</u>	<u>18,742</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Almshouse activity	<u>1,986</u>	<u>936</u>	<u>2,922</u>

Support costs, included in the above, are as follows:

	2022	2021
	Almshouse	Total
	activity	activities
	£	£
Clerks fees	1,800	1,800
Subscriptions	186	182
Independent examination fees	138	132
Accountancy fees	<u>798</u>	<u>768</u>
	<u>2,922</u>	<u>2,882</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Almshouse activity	22,124	-	-	22,124
Investment income	<u>5,639</u>	<u>370</u>	<u>-</u>	<u>6,009</u>
Total	<u>27,763</u>	<u>370</u>	<u>-</u>	<u>28,133</u>
EXPENDITURE ON				
Charitable activities				
Almshouse activity	21,624	-	-	21,624
Danbury Church	<u>-</u>	<u>185</u>	<u>-</u>	<u>185</u>
Total	<u>21,624</u>	<u>185</u>	<u>-</u>	<u>21,809</u>
Net movement in funds	6,139	185	-	6,324
Net gains on investments	<u>33,496</u>	<u>7,096</u>	<u>1,438</u>	<u>42,030</u>
NET INCOME	39,635	7,281	1,438	48,354
Transfers between funds	<u>6,325</u>	<u>75</u>	<u>(6,400)</u>	<u>-</u>
Net movement in funds	45,960	7,356	(4,962)	48,354
RECONCILIATION OF FUNDS				
Total funds brought forward	241,095	43,768	181,122	465,985
TOTAL FUNDS CARRIED FORWARD	<u>287,055</u>	<u>51,124</u>	<u>176,160</u>	<u>514,339</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

9. TANGIBLE FIXED ASSETS

	Housing properties £
COST	
At 1 October 2021 and 30 September 2022	<u>182,443</u>
DEPRECIATION	
At 1 October 2021	80,268
Charge for year	<u>6,400</u>
At 30 September 2022	<u>86,668</u>
NET BOOK VALUE	
At 30 September 2022	<u>95,775</u>
At 30 September 2021	<u>102,175</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2021	334,160
Additions	35,000
Revaluations	<u>(25,495)</u>
At 30 September 2022	<u>343,665</u>
NET BOOK VALUE	
At 30 September 2022	<u>343,665</u>
At 30 September 2021	<u>334,160</u>

There were no investment assets outside the UK.

The original cost of the listed Investments is unknown.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. INVESTMENT PROPERTIES

	£
FAIR VALUE	
At 1 October 2021	30,600
Revaluation	<u>26,900</u>
At 30 September 2022	<u>57,500</u>
NET BOOK VALUE	
At 30 September 2022	<u>57,500</u>
At 30 September 2021	<u>30,600</u>

The original cost of the investment properties, which represent the 5 acre field and allotments, is unknown. The carrying value of the investment properties was revalued as at 30 September 2021 being an estimation as agreed by the board of trustees.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Contributions in arrears	316	334
Other debtors	189	189
Prepayments and accrued income	<u>1,099</u>	<u>1,030</u>
	<u>1,604</u>	<u>1,553</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Contributions received in advance	655	612
Other creditors	295	368
Accruals and deferred income	<u>1,733</u>	<u>1,627</u>
	<u>2,683</u>	<u>2,607</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

14. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
Accumulated Fund	287,055	(2,870)	6,347	290,532
Restricted funds				
Extraordinary Repair Fund	51,124	(1,677)	260	49,707
Landisdale Charity Restricted Fund	-	207	(207)	-
	51,124	(1,470)	53	49,707
Endowment funds				
Permanent Endowment	176,160	20,154	(6,400)	189,914
TOTAL FUNDS	<u>514,339</u>	<u>15,814</u>	<u>-</u>	<u>530,153</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	30,458	(16,257)	(17,071)	(2,870)
Restricted funds				
Extraordinary Repair Fund	-	-	(1,677)	(1,677)
Landisdale Charity Restricted Fund	414	(207)	-	207
	414	(207)	(1,677)	(1,470)
Endowment funds				
Permanent Endowment	-	-	20,154	20,154
TOTAL FUNDS	<u>30,872</u>	<u>(16,464)</u>	<u>1,406</u>	<u>15,814</u>

LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
Accumulated Fund	241,095	39,635	6,325	287,055
Restricted funds				
Extraordinary Repair Fund	43,768	7,096	260	51,124
Landisdale Charity Restricted Fund	-	185	(185)	-
	43,768	7,281	75	51,124
Endowment funds				
Permanent Endowment	181,122	1,438	(6,400)	176,160
TOTAL FUNDS	<u>465,985</u>	<u>48,354</u>	<u>-</u>	<u>514,339</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	27,763	(21,624)	33,496	39,635
Restricted funds				
Extraordinary Repair Fund	-	-	7,096	7,096
Landisdale Charity Restricted Fund	370	(185)	-	185
	370	(185)	7,097	7,281
Endowment funds				
Permanent Endowment	-	-	1,438	1,438
TOTAL FUNDS	<u>28,133</u>	<u>(21,809)</u>	<u>42,031</u>	<u>48,354</u>

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

14. MOVEMENT IN FUNDS - continued

Funds and reserves

Permanent Endowment Fund

The Permanent Endowment Fund represents the Charity's housing properties and the Permanent Endowment investments. The Fund is not expendable with income from its investments available for the general purposes of the Charity. Capital growth in the investments is added to the Fund. A transfer is made to or from the Fund equal to the movement on the housing properties each year.

Landisdale Charity Restricted Fund

The Charity is entitled to receive one half of the income from the allotments and from certain investments, the other half being paid to Danbury Church. The Charity's share of the income is available for the general purposes of the Charity and is transferred to the Accumulated Fund.

Extraordinary Repair Fund

The Extraordinary Repair Fund is unrestricted but designated by the Trustees to cover the cost of extraordinary repairs as they arise. A transfer is made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise. The transfer is £260 per annum as required by the Charity Scheme. The Fund is specifically invested. Income and capital growth on these investments is added to the Fund.

Accumulated Fund

The balance on this Fund represents accumulated surpluses of the Charity and is available for the general purposes of the Charity.

15. RELATED PARTY DISCLOSURES

The 5 acre field is let at a market rent of £450 per annum to a business in which Mr R Speakman, a trustee, has an interest.

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment Income		
5 acre field rent receivable	450	450
Allotment rent receivable	390	341
Dividends receivable	4,771	5,217
COIF deposit account interest	<u>103</u>	<u>1</u>
	5,714	6,009
Charitable activities		
Contributions receivable	25,158	24,984
Losses from vacancies	<u>-</u>	<u>(2,860)</u>
	<u>25,158</u>	<u>22,124</u>
Total incoming resources	30,872	28,133
EXPENDITURE		
Charitable activities		
Vacant property costs	-	757
Water charges	1,250	1,086
Insurance	1,218	1,184
Repairs and maintenance	1,378	4,130
Cyclical maintenance	-	5,100
Extraordinary repairs	2,889	-
Careline	-	19
Sundry expenses	200	66
Freehold property	6,400	6,400
Donation to Danbury Church	<u>207</u>	<u>185</u>
	13,542	18,927
Support costs		
Management		
Clerks fees	1,800	1,800
Subscriptions	<u>186</u>	<u>182</u>
	1,986	1,982

This page does not form part of the statutory financial statements

**LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022	2021
	£	£
Management		
Governance costs		
Independent examination fees	138	132
Accountancy fees	<u>798</u>	<u>768</u>
	<u>936</u>	<u>900</u>
Total resources expended	<u>16,464</u>	<u>21,809</u>
Net Income	<u>14,409</u>	<u>6,324</u>

This page does not form part of the statutory financial statements

THE LANDISDALE ALMSHOUSE AND UNKNOWN DONOR CHARITY

England & Wales - Charity number 206928

Accounts

REGISTERED CHARITY NUMBER: 206928

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2021**

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The Trustees present their report along with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts on pages 7 to 9 and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objects of the Charity are:

1. The provision of four almshouses for beneficiaries whose qualification shall be a person in need either born in or resident in the Parish of Danbury for not less than ten years at the date of their appointment;
2. Relief in need of persons resident in the Parish of Danbury in accordance with the following - noting that in applying the income of the Charity for relief in need the Trustees shall not commit themselves to repeat or renew the relief granted on any occasion in any case. The Trustees may relieve persons who are in need, hardship or distress by:
 - a. making grants of money to them; or
 - b. providing or paying for goods, services or facilities for them; or
 - c. making grants of money to other persons or bodies who provide goods, services or facilities to those in need;
3. Such charitable purposes for the benefit of the residents as the Trustees decide.

Application of Income

The net income shall be applied first to repair, insure and meet all other outgoings in respect of the Charity's properties and all proper costs of the Charity's administration and management. Thereafter the net income shall be applied in either of the following ways:

1. For relief in need of persons in need, hardship or distress;
2. For the benefit of the residents of the Charity.

Activities

The Charity currently provides four almshouse properties and its aim is to utilise these as far as possible to meet the objectives of the Charity and make grants and donation to the Danbury Church and people in need.

Public benefit

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees continue to be concerned for the welfare of residents and maintenance of properties. One long term resident moved to residential care.

The Trustees continue to look for opportunities to provide more almshouses accommodation. To that end they have engaged with the Danbury Neighbourhood Plan team to promote their land at Sandpit Field as a possible development site.

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

FINANCIAL REVIEW

Financial position

The Charity's financial position is as set out in the Balance Sheet on page 6 and is considered satisfactory.

Reserves policy

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives.

FUTURE PLANS

The Trustees continue to look for development opportunities particularly with regard to land holdings at Sandpit Field. To that end any surplus receipts are invested in a General Fund for use on such a development when the land is brought into the development envelope for the village of Danbury.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity is governed in accordance with a Scheme sealed by the Charity Commission on 10 September 1986.

Recruitment and appointment of new trustees

As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees.

Organisational structure

The day to day administration of the Charity is carried out by the Clerk who reports to the Trustees.

Induction and training of new trustees

New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee is provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.

Related parties

There are no other charities related to The Landisdale Almshouse and Unknown Donor Charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

206928

Principal address

18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Trustees

R Faure Walker
Dr J Sutcliff
Ms A Cooper
S Arthurs
R Speakman (Chairman)

Independent Examiner

Simon Welling
Certified Accountant
Haines Watts
Chartered Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Bankers

The Co-operative Bank
PO Box 250
Delf House
Skelmersdale
WN8 6WT

Clerk to the Charity

Mrs C Heyes
18 Newbridge Hill
West Bergholt
Colchester
Essex
CO6 3ER

Approved by order of the board of trustees on^{3rd} July 2022..... and signed on its behalf by:



.....
S Arthurs - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

Independent examiner's report to the trustees of The Landisdale Almshouse and Unknown Donor Charity

I report to the charity trustees on my examination of the accounts of The Landisdale Almshouse and Unknown Donor Charity (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Simon Welling
Certified Accountant
Haines Watts
Chartered Accountants
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Date: 6 July 2022

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Charitable activities	3					
Almshouses activity		22,574	-	-	22,574	21,837
Danbury Church		-	341	-	341	275
Investment income	2	5,189	29	-	5,218	5,526
Total		27,763	370	-	28,133	27,638
EXPENDITURE ON						
Charitable activities	4					
Almshouses activity		21,624	-	-	21,624	15,648
Danbury Church		-	185	-	185	152
Relief in Need		-	-	-	-	200
Total		21,624	185	-	21,809	16,000
		6,139	185	-	6,324	11,638
Net gains/(losses) on investments		33,496	7,096	1,438	42,030	(18,003)
NET INCOME/(EXPENDITURE)		39,635	7,281	1,438	48,354	(6,365)
Transfers between funds	13	6,325	75	(6,400)	-	-
Net movement in funds		45,960	7,356	(4,962)	48,354	(6,365)
RECONCILIATION OF FUNDS						
Total funds brought forward		241,095	43,768	181,122	465,985	472,350
TOTAL FUNDS CARRIED FORWARD		287,055	51,124	176,160	514,339	465,985

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**BALANCE SHEET
30 SEPTEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS						
Tangible assets	9	-	-	102,175	102,175	108,575
Investments	10	<u>239,910</u>	<u>50,864</u>	<u>73,985</u>	<u>364,759</u>	<u>322,729</u>
		239,910	50,864	176,160	466,934	431,304
CURRENT ASSETS						
Debtors	11	1,553	-	-	1,553	1,436
Cash at bank		<u>48,199</u>	<u>260</u>	<u>-</u>	<u>48,459</u>	<u>36,215</u>
		49,752	260	-	50,012	37,651
CREDITORS						
Amounts falling due within one year	12	(2,607)	-	-	(2,607)	(2,970)
NET CURRENT ASSETS		<u>47,145</u>	<u>260</u>	<u>-</u>	<u>47,404</u>	<u>34,681</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>287,055</u>	<u>51,124</u>	<u>176,160</u>	<u>514,339</u>	<u>465,985</u>
NET ASSETS		<u>287,055</u>	<u>51,124</u>	<u>176,160</u>	<u>514,339</u>	<u>465,985</u>
FUNDS						
Unrestricted funds	13				287,055	241,095
Restricted funds					51,124	43,768
Endowment funds					<u>176,160</u>	<u>181,122</u>
TOTAL FUNDS					<u>514,339</u>	<u>465,985</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31st July 2022 and were signed on its behalf by:


S Arthurs - Trustee


A Cooper - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

Permanent endowment funds are non-expendable funds which are normally held indefinitely.

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

Going concern

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate.

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalue by voluntary staff or others which are not reflected in the accounts.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1. ACCOUNTING POLICIES - continued

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.

Repairs and maintenance of properties

The charge in the Statement of Financial Activities in respect of Extraordinary Repairs reflect the Trustees' constant concern to keep the properties in good condition, and are in accordance with the Almshouse Associations' recommendation that Almshouse Charities should set aside each year specific sums in this respect. Transfers are made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise.

Support costs

The Charity's governance costs are allocated entirely to the Almshouse Costs since support costs relating to other activities are considered immaterial.

Grants

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Housing properties

The housing properties represent the cost of improvements to the four freehold almshouses at Main Road, Danbury, Essex. The original cost of these properties cannot now be ascertained.

Depreciation

The housing properties are depreciated on the straight line method at a rate calculated to write off the asset over its estimated useful life.

The rate used for the Improvements to the almshouses at 45 and 47 Main Road is 2% per annum and the rate used for the Improvements to the almshouses at 49 and 51 Main Road is 5% per annum .

Investments

Investments are shown on the Balance Sheet at their mid-market value. Changes in market values during an accounting period are reflected in the accounts as unrealised gains or losses. Upon disposal of an investment the difference between original cost and disposal proceeds is reflected in the accounts as a realised gain or loss and an adjustment is made to unrealised gains or losses to reverse unrealised movements in value in earlier years.

Debtors

Contributions and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. ACCOUNTING POLICIES - continued

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from tax on its charitable activities.

2. INVESTMENT INCOME

	2021	2020
	£	£
Dividends receivable	5,217	5,493
COIF deposit account interest	<u>1</u>	<u>33</u>
	<u>5,218</u>	<u>5,526</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
		£	£
Contributions receivable	Almshouses activity	24,984	22,613
Losses from vacancies	Almshouses activity	<u>(2,860)</u>	<u>(1,226)</u>
		22,124	21,387
5 acre field rent receivable	Almshouses activity	<u>450</u>	<u>450</u>
		22,574	21,837
Allotment rent receivable	Danbury Church	<u>341</u>	<u>275</u>
		<u>22,915</u>	<u>22,112</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Grant funding of activities £	Support costs (see note 6) £	Totals £
Almshouses activity	18,742	-	2,882	21,624
Danbury Church	<u>-</u>	<u>185</u>	<u>-</u>	<u>185</u>
	<u>18,742</u>	<u>185</u>	<u>2,882</u>	<u>21,809</u>

THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Vacant property costs	757	-
Water charges	1,086	1,116
Insurance	1,184	1,154
Repairs and maintenance	4,130	1,984
Cyclical maintenance	5,100	1,905
Careline	19	114
Sundry expenses	66	137
Depreciation	6,400	6,400
	<u>18,742</u>	<u>12,810</u>

6. SUPPORT COSTS

	Management
	£
Almshouses activity	<u>2,882</u>

Support costs, included in the above, are as follows:

	2021	2020
	£	£
Clerks fees	1,800	1,800
Accountancy fees	768	738
Independent examination fees	132	120
Subscriptions	182	180
	<u>2,882</u>	<u>2,838</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Almshouses activity	21,837	-	-	21,837
Danbury Church	-	275	-	275
Investment income	<u>5,497</u>	<u>29</u>	<u>-</u>	<u>5,526</u>
Total	27,334	304	-	27,638
EXPENDITURE ON				
Charitable activities				
Almshouses activity	15,648	-	-	15,648
Danbury Church	-	152	-	152
Relief in Need	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
Total	<u>15,848</u>	<u>152</u>	<u>-</u>	<u>16,000</u>
	11,486	152	-	11,638
Net gains/(losses) on investments	<u>(18,280)</u>	<u>2,740</u>	<u>(2,463)</u>	<u>(18,003)</u>
NET INCOME/(EXPENDITURE)	(6,794)	2,892	(2,463)	(6,365)
Transfers between funds	<u>6,292</u>	<u>108</u>	<u>(6,400)</u>	<u>-</u>
Net movement in funds	(502)	3,000	(8,863)	(6,365)
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>241,597</u>	<u>40,768</u>	<u>189,985</u>	<u>472,350</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>241,095</u></u>	<u><u>43,768</u></u>	<u><u>181,122</u></u>	<u><u>465,985</u></u>

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

9. TANGIBLE FIXED ASSETS

	Housing properties £
COST	
At 1 October 2020 and 30 September 2021	<u>182,443</u>
DEPRECIATION	
At 1 October 2020	73,868
Charge for year	<u>6,400</u>
At 30 September 2021	<u>80,268</u>
NET BOOK VALUE	
At 30 September 2021	<u>102,175</u>
At 30 September 2020	<u>108,575</u>

The Housing Properties represent improvements to four freehold almshouses at Main Road, Danbury, Essex. The original cost of the almshouses is unknown.

10. FIXED ASSET INVESTMENTS

	2021 £	2020 £
Listed investments	334,160	292,129
Allotments and field land	<u>30,600</u>	<u>30,600</u>
	<u>364,760</u>	<u>322,729</u>

Additional information as follows:

	Listed investments £
MARKET VALUE	
At 1 October 2020	292,129
Revaluations	<u>42,030</u>
At 30 September 2021	<u>334,159</u>
NET BOOK VALUE	
At 30 September 2021	<u>334,159</u>
At 30 September 2020	<u>292,129</u>

THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

10. FIXED ASSET INVESTMENTS - continued

MARKET VALUE

At 1 October 2020 and 30 September 2021

Allotments
and field
land
£

30,600

There were no investment assets outside the UK.

The original cost of the listed investments and allotments and field land is unknown.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Contributions in arrears	334	150
Other debtors	189	251
Prepayments and accrued income	<u>1,030</u>	<u>1,035</u>
	<u>1,553</u>	<u>1,436</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Contributions received in advance	612	521
Other creditors	368	1,774
Accruals and deferred income	<u>1,627</u>	<u>675</u>
	<u>2,607</u>	<u>2,970</u>

THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

13. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
Accumulated Fund	241,095	39,635	6,325	287,055
Restricted funds				
Extraordinary Repair Fund	43,768	7,096	260	51,124
Landisdale Charity Restricted Fund	-	185	(185)	-
	43,768	7,281	75	51,124
Endowment funds				
Permanent Endowment	181,122	1,438	(6,400)	176,160
TOTAL FUNDS	<u>465,985</u>	<u>48,354</u>	<u>-</u>	<u>514,339</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	27,763	(21,624)	33,496	39,635
Restricted funds				
Extraordinary Repair Fund	-	-	7,096	7,096
Landisdale Charity Restricted Fund	370	(185)	-	185
	370	(185)	7,096	7,281
Endowment funds				
Permanent Endowment	-	-	1,438	1,438
TOTAL FUNDS	<u>28,133</u>	<u>(21,809)</u>	<u>42,030</u>	<u>48,354</u>

THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
Accumulated Fund	241,597	(6,794)	6,292	241,095
Restricted funds				
Extraordinary Repair Fund	40,768	2,740	260	43,768
Landisdale Charity Restricted Fund	-	152	(152)	-
	40,768	2,892	108	43,768
Endowment funds				
Permanent Endowment	189,985	(2,463)	(6,400)	181,122
TOTAL FUNDS	<u>472,350</u>	<u>(6,365)</u>	<u>-</u>	<u>465,985</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Accumulated Fund	27,334	(15,848)	(18,280)	(6,794)
Restricted funds				
Extraordinary Repair Fund	-	-	2,740	2,740
Landisdale Charity Restricted Fund	304	(152)	-	152
	304	(152)	2,740	2,892
Endowment funds				
Permanent Endowment	-	-	(2,463)	(2,463)
TOTAL FUNDS	<u>27,638</u>	<u>(16,000)</u>	<u>(18,003)</u>	<u>(6,365)</u>

Funds and reserves

Permanent Endowment Fund

The Permanent Endowment Fund represents the Charity's housing properties and the Permanent Endowment investments. The Fund is not expendable with income from its investments available for the general purposes of the Charity. Capital growth in the investments is added to the Fund. A transfer is made to or from the Fund equal to the movement on the housing properties each year.

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

13. MOVEMENT IN FUNDS - continued

Landisdale Charity Restricted Fund

The Charity is entitled to receive one half of the income from the allotments and from certain investments, the other half being paid to Danbury Church. The Charity's share of the income is available for the general purposes of the Charity and is transferred to the Accumulated Fund.

Extraordinary Repair Fund

The Extraordinary Repair Fund is unrestricted but designated by the Trustees to cover the cost of extraordinary repairs as they arise. A transfer is made from the Accumulated Fund each year to the Extraordinary Repair Fund to cover extraordinary repairs as they arise. The transfer is £260 per annum as required by the Charity Scheme. The Fund is specifically invested. Income and capital growth on these investments is added to the Fund.

Accumulated Fund

The balance on this Fund represents accumulated surpluses of the Charity and is available for the general purposes of the Charity.

14. RELATED PARTY DISCLOSURES

The 5 acre field is let at a market rent of £450 per annum to a business in which Mr R Speakman, a trustee, has an interest.

**THE LANDISDALE ALMSHOUSE AND UNKNOWN
DONOR CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Dividends receivable	5,217	5,493
COIF deposit account interest	<u>1</u>	<u>33</u>
	5,218	5,526
Charitable activities		
Contributions receivable	24,984	22,613
Losses from vacancies	<u>(2,860)</u>	<u>(1,226)</u>
	22,124	21,387
5 acre field rent receivable	450	450
Allotment rent receivable	<u>341</u>	<u>275</u>
	<u>22,915</u>	<u>22,112</u>
Total incoming resources	28,133	27,638
EXPENDITURE		
Charitable activities		
Vacant property costs	757	-
Water charges	1,086	1,116
Insurance	1,184	1,154
Repairs and maintenance	4,130	1,984
Cyclical maintenance	5,100	1,905
Careline	19	114
Sundry expenses	66	137
Freehold property	6,400	6,400
Donation to Danbury Church	185	152
Relief in need grants	<u>-</u>	<u>200</u>
	18,927	13,162
Support costs		
Management		
Clerks fees	1,800	1,800
Accountancy fees	768	738
Independent examination fees	132	120
Subscriptions	<u>182</u>	<u>180</u>
	<u>2,882</u>	<u>2,838</u>
Total resources expended	21,809	16,000
Net income	<u>6,324</u>	<u>11,638</u>

This page does not form part of the statutory financial statements