

# THE ALMSHOUSE CHARITY OF WYNN ELLIS

England & Wales · Charity number 209247

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1962-09-22

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

## Contact

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**Address** PO Box 1247  
Whitstable  
Kent  
CT1 9UT

**Phone** 07784476512

**Email** [woottonchar63@gmail.com](mailto:woottonchar63@gmail.com)

## Activities

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**Objects:** MAINTENANCE OF ALMSHOUSES FOR POOR WIDOWS OR SPINSTERS OF GOOD CHARACTER, WHO ARE NOT LESS THAN SIXTY-FIVE YEARS OF AGE WHO HAVE RESIDED IN THE PARISHES OF WHITSTABLE AND SEASALTER BOTH AS CONSTITUTED ON THE 27TH JANUARY 1874 OF BENEFIT FOR NOT LESS THAN TEN YEARS NEXT PRECEDING THE TIME OF APPOINTMENT, AND WHO ARE NOT MEMBERS OF THE CHURCH OF ROME.

**Activities:** Providing accommodation for elderly people in Whitstable, Kent.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Accommodation/housing
- **Who:** Elderly/old People

## Geography

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- **Area of benefit:** SEE OBJECTS
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£69,791	£56,991	-	-
2023-12-31	£338,091	£116,317	-	-
2022-12-31	£56,032	£74,348	-	-
2021-12-31	£48,728	£72,161	-	-
2020-12-31	£53,680	£49,256	-	-

## Trustees

Name	Role	Appointed
Howard Anthony Barker		2022-12-05
Ian Alexander Peter McCartney		2021-11-08
Rev SIMON TILLOTSON		
Robert Sissons		2021-07-05
Valerie Ann Kenny		2019-10-07

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

England & Wales - Charity number 209247

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# Accounts

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

**INDEPENDENTLY EXAMINED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Trustees** Reverend Simon Tillotson, Chairman  
Valerie Kenny, Trustee  
Robert Sissons, Trustee  
Ian McCartney, Trustee  
Howard Barker, Trustee

**Charity registered  
number** 209247

**Principal office** PO Box 1247  
Whitstable  
Kent  
CT1 9UT

**Independent examiner** MHA  
Lyndean House  
30-32 Albion Place  
Maidstone  
Kent  
ME14 5DZ

**Bankers** CAF (Charities Aid Foundation)  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

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## **THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and the Charities Statement of Recommended Practice (2019) and Financial Reporting Standard FRS 102.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the Charity are to maintain The Wynn Ellis Almshouses in order to provide accommodation for elderly people in Whitstable, Kent.

##### **b. Strategies for achieving objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **c. Activities undertaken to achieve objectives**

The Clerk and Trustees will hold regular meetings and be available to discuss matters on a daily/weekly basis to ensure that any problems are dealt with immediately. They will adhere to the Almshouse Association guidelines on tasks to be completed weekly, monthly and annually. They will make regular visits to the Almshouse and address any problems that the residents may have. All property issues will be dealt with immediately to ensure that good living conditions are maintained.

##### **d. Main activities undertaken to further the Charity's purposes for the public benefit**

The Charity continues to provide housing for those people in need in Whitstable. The Almshouse flats have all been occupied throughout the year, and the benefit to the public is that they provide a safe and comfortable residence at a low cost to single ladies in Whitstable, who have little capital and income.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

The Clerk and Trustees pride themselves on providing good living conditions for the residents and at a low rent. It is an objective to keep rents low and to ensure that all the residents are happy in their surroundings. The Clerk and Trustees always respond to any fabric of building problems immediately.

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## THE ALMSHOUSE CHARITY OF WYNN ELLIS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Reserves policy

The Clerk and Trustees regularly review the reserve funds to ensure that adequate funds will be available for any emergency. The reserve funds are managed carefully ensuring that they receive a good rate of interest for any investment without any risk being involved.

In our last financial year, we have received £4,088 in donations (2023 - £Nil), £Nil (2023 - £282,745) in legacies and £65,703 (2023 - £56,241) in investment income. The majority of our income goes towards properties maintenance.

At the year end, the Charity had a surplus of unrestricted funds totalling £3,103,028 (2023 - £2,992,611), and restricted funds of £Nil (2023 - £Nil).

##### c. Principal risks and uncertainties

The Trustees have considered the major risks to the Charity and have taken the action they consider necessary to maintain the Charity's income in order to achieve its objectives.

#### Structure, governance and management

##### a. Constitution

The Almshouse Charity of Wynn Ellis is a charitable unincorporated organisation, with charity number 209247 governed by the Charity Commission. The address of the principal office is PO Box 1247, Whitstable, Kent CT1 9UT.

##### b. Methods of appointment or election of Trustees

The Trustees will appoint new trustees as and when necessary, and when one of the existing Trustees resigns. A new Trustee will be appointed by being duly proposed and seconded at a meeting of the Trustees. No training is necessary. However, a full understanding of the Charity Trust Deed is necessary.

Trustees are kept up to date as their receive regular updates from the Charity Commission.

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## THE ALMSHOUSE CHARITY OF WYNN ELLIS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Structure, governance and management (continued)

##### c. Organisational structure and decision-making policies

The Trustees meet at least three times a year. At these meetings, the Trustees agree the broad strategy and areas of activity for the Charity. The Trustees review policies and performance, the day-to-day delivery, and the financials of the Charity.

The Trustees consider the board of Trustees and the Chairman as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Trustees are required to disclose all relevant interests and register them with the Chairman and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

##### d. Policies adopted for the induction and training of Trustees

On appointment, new Trustees sign a Trustee declaration statement committing them to giving of their time and expertise. There is a formal induction programme for any newly appointed Trustee, which includes an initial meeting with the Chairman and the Trustees, followed by a series of short meetings with the Chairman to gain a greater understanding of the charitable purposes and responsibilities of the Trustee. They are tasked with familiarising themselves with the governing document, review previous meetings minutes and the financial history of the Charity.

##### e. Related party relationships

The Charity is not part of a wider network.

##### f. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Statement of Trustees' responsibilities**

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

*Simon Tillotson*

.....  
**Reverend Simon Tillotson**

Chairman

Date: October 30, 2025

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## THE ALMSHOUSE CHARITY OF WYNN ELLIS

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

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#### Independent Examiner's Report to the Trustees of The Almshouse Charity of Wynn Ellis ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

#### Responsibilities and Basis of Report

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

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

#### Independent Examiner's Statement

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

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

Signed: *Duncan Cochrane-Dyet*

Dated: October 31, 2025

Duncan Cochrane-Dyet BSc BFP FCA

**MHA**

Maidstone, United Kingdom

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**


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


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	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	3	4,088	4,088	282,745
Investments	4	65,703	65,703	56,241
<b>Total income</b>		<u>69,791</u>	<u>69,791</u>	<u>338,986</u>
<b>Expenditure on:</b>				
Charitable activities	5	56,991	56,991	108,661
<b>Total expenditure</b>		<u>56,991</u>	<u>56,991</u>	<u>108,661</u>
Net gains on investments	10	2,826	2,826	2,860
Gains on revaluation of investment properties	11	94,791	94,791	-
<b>Net movement in funds</b>		<u>110,417</u>	<u>110,417</u>	<u>233,185</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		2,992,611	2,992,611	2,759,426
Net movement in funds		110,417	110,417	233,185
<b>Total funds carried forward</b>		<u>3,103,028</u>	<u>3,103,028</u>	<u>2,992,611</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**


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**BALANCE SHEET  
AS AT 31 DECEMBER 2024**


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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Investments	10	46,561	43,735
Investment property	11	2,932,822	2,838,031
		<u>2,979,383</u>	<u>2,881,766</u>
<b>Current assets</b>			
Debtors	12	1,280	1,657
Cash at bank and in hand		232,526	233,945
		<u>233,806</u>	<u>235,602</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	13	(21,913)	(28,941)
<b>Net current assets</b>		<u>211,893</u>	<u>206,661</u>
<b>Total assets less current liabilities</b>		<u>3,191,276</u>	<u>3,088,427</u>
Creditors: amounts falling due after more than one year	14	(88,248)	(95,816)
<b>Total net assets</b>		<u><u>3,103,028</u></u>	<u><u>2,992,611</u></u>
<b>Charity funds</b>			
Restricted funds	15	-	-
Unrestricted funds	15	3,103,028	2,992,611
<b>Total funds</b>		<u><u>3,103,028</u></u>	<u><u>2,992,611</u></u>

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

*Simon Tillotson*

.....  
**Reverend Simon Tillotson**  
 Chair of Trustees  
 Date: October 30, 2025

The notes on pages 10 to 20 form part of these financial statements.

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## THE ALMSHOUSE CHARITY OF WYNN ELLIS

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

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Almshouse Charity of Wynn Ellis meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

##### 1.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Rental income in relation to investment property is recognised at the time the rental income is receivable.

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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

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**1. Accounting policies (continued)****1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 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 institution with whom the funds are deposited.

**1.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

**1.7 Investment property**

Investment property is carried at fair value determined annually. No depreciation is provided. Changes in fair value are recognised in the Statement of Financial Activities.

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.9 Cash at bank and in hand**

Cash at bank and 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.

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## THE ALMSHOUSE CHARITY OF WYNN ELLIS

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

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#### 1. Accounting policies (continued)

##### 1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

##### 1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### 2. Critical accounting estimates and areas of judgement

There are significant judgements and estimates involved in valuing the properties which may be subject to uncertainty in outcome, including market rental rates, property appreciation rates, and the climate of the property market in general.

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**


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


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**3. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Donations	4,088	<b>4,088</b>	-
Legacies	-	-	282,745
<b>Total 2024</b>	<u>4,088</u>	<u><b>4,088</b></u>	<u>282,745</u>
<i>Total 2023</i>	<u>282,745</u>	<u>282,745</u>	

**4. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Income from investment properties	64,903	<b>64,903</b>	55,590
Income from listed investments	329	<b>329</b>	325
Interest receivable	471	<b>471</b>	326
<b>Total 2024</b>	<u>65,703</u>	<u><b>65,703</b></u>	<u>56,241</u>
<i>Total 2023</i>	<u>56,241</u>	<u>56,241</u>	

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**


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


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**5. Analysis of expenditure on charitable activities**
**Summary by fund type**

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>	<i>Total 2023 £</i>
Direct costs	56,991	<b>56,991</b>	108,661
<b>Total 2024</b>	<u>56,991</u>	<u><b>56,991</b></u>	<u>108,661</u>
<i>Total 2023</i>	<u>108,661</u>	<u>108,661</u>	

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Direct costs	36,894	20,097	<b>56,991</b>	108,661
<b>Total 2024</b>	<u>36,894</u>	<u>20,097</u>	<u><b>56,991</b></u>	<u>108,661</u>
<i>Total 2023</i>	<u>49,744</u>	<u>58,917</u>	<u>108,661</u>	

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**


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


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**6. Analysis of expenditure by activities (continued)**
**Analysis of direct costs**

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Property repairs	21,170	<b>21,170</b>	39,582
Property insurance	2,202	<b>2,202</b>	1,091
Other property expenses	6,544	<b>6,544</b>	3,849
Lifeline rental	1,258	<b>1,258</b>	1,332
Loan interest	5,720	<b>5,720</b>	3,890
<b>Total 2024</b>	<u>36,894</u>	<u><b>36,894</b></u>	<u>49,744</u>
<i>Total 2023</i>	<u>49,744</u>	<u>49,744</u>	

**Analysis of support costs**

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Furley Page professional fees	15,422	<b>15,422</b>	53,786
Independent examiners fees	4,128	<b>4,128</b>	4,488
Sundries	547	<b>547</b>	643
<b>Total 2024</b>	<u>20,097</u>	<u><b>20,097</b></u>	<u>58,917</u>
<i>Total 2023</i>	<u>58,917</u>	<u>58,917</u>	

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**


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


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**7. Independent examiner's remuneration**

	<b>2024</b>	<b>2023</b>
	£	£
Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts	<b>4,128</b>	<b>4,488</b>

**8. Staff costs**

The charity had no employees during the year (2023 - NIL). All activities are undertaken by the trustees on a voluntary basis.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, expenses totalling £15 were reimbursed or paid directly to 1 Trustee (2023 - £NIL to Trustee) for travel costs.

**10. Fixed asset investments**

	<b>Listed investments</b>
	£
<b>Cost or valuation</b>	
At 1 January 2024	<b>43,735</b>
Revaluations	<b>2,826</b>
At 31 December 2024	<b>46,561</b>
<b>Net book value</b>	
At 31 December 2024	<b>46,561</b>
At 31 December 2023	<b>43,735</b>

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**


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


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**11. Investment properties**

	Freehold investment property £	Land £	Total £
<b>Valuation</b>			
At 1 January 2024	1,892,021	946,010	2,838,031
Revaluations	63,194	31,597	94,791
At 31 December 2024	<u>1,955,215</u>	<u>977,607</u>	<u>2,932,822</u>

The properties have been reflected in the accounts at its valuation for insurance purposes and confirmed by the Trustees.

**12. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Prepayments	1,280	1,657
	<u>1,280</u>	<u>1,657</u>

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**


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


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**13. Creditors: Amounts falling due within one year**

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<b>£</b>
Loan	<b>13,288</b>	<i>21,473</i>
Trade creditors	<b>481</b>	<i>-</i>
Accruals and deferred income	<b>8,144</b>	<i>7,468</i>
	<b>21,913</b>	<i>28,941</i>
	<b>2024</b>	<i>2023</i>
	<b>£</b>	<b>£</b>
Deferred income during the year	<b>1,200</b>	<i>-</i>

One of the almshouse tenants pays their rent in advance on an annual basis. The amount received in respect of rent relating to the following financial year has been deferred and is included within creditors as deferred income at the year end. This treatment ensures that rental income is recognised in the period to which it relates.

**14. Creditors: Amounts falling due after more than one year**

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<b>£</b>
Loan	<b>88,248</b>	<i>95,816</i>

The loan from Canterbury City Council is an unsecured term loan with the final payment due on 30 September 2031, bearing interest at 4.68%.

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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

**15. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 December 2024 £</b>
<b>Unrestricted funds</b>					
General Funds	<b>2,992,611</b>	<b>69,791</b>	<b>(56,991)</b>	<b>97,617</b>	<b>3,103,028</b>

**Statement of funds - prior year**

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
<b>Unrestricted funds</b>					
General Funds	<i>2,759,426</i>	<i>338,986</i>	<i>(108,661)</i>	<i>2,860</i>	<i>2,992,611</i>

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**


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


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**16. Analysis of net assets between funds**
**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Listed investments	46,561	<b>46,561</b>
Investment properties	2,932,822	<b>2,932,822</b>
Current assets	233,806	<b>233,806</b>
Creditors due within one year	(21,913)	<b>(21,913)</b>
Creditors due in more than one year	(88,248)	<b>(88,248)</b>
<b>Total</b>	<u>3,103,028</u>	<u><b>3,103,028</b></u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Listed investments	43,735	43,735
Investment properties	2,838,031	2,838,031
Current assets	235,602	235,602
Creditors due within one year	(28,941)	(28,941)
Creditors due in more than one year	(95,816)	(95,816)
<b>Total</b>	<u>2,992,611</u>	<u>2,992,611</u>

**17. Related party transactions**

The Charity has not entered into any related party transaction during the year, except for reimbursement of out of pocket trustee's expenses as disclosed in note 9, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2024.

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

England & Wales - Charity number 209247

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# Accounts

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Charity number: 209247

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

**INDEPENDENTLY EXAMINED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Trustees** Reverend Simon Tillotson, Chairman  
Valerie Kenny, Trustee  
Robert Sissons, Trustee  
Ian McCartney, Trustee  
Howard Barker, Trustee

**Charity registered  
number** 209247

**Principal office** PO Box 1247  
Whitstable  
Kent  
CT1 9UT

**Independent examiner** MHA  
Victoria Court  
17-21 Ashford Road  
Maidstone  
Kent  
ME14 5DA

**Bankers** CAF (Charities Aid Foundation)  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

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## THE ALMSHOUSE CHARITY OF WYNN ELLIS

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and the Charities Statement of Recommended Practice (2019) and Financial Reporting Standard FRS 102.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the Charity are to maintain The Wynn Ellis Almshouses in order to provide accommodation for elderly people in Whitstable, Kent.

##### **b. Strategies for achieving objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **c. Activities undertaken to achieve objectives**

The Clerk and Trustees will hold regular meetings and be available to discuss matters on a daily/weekly basis to ensure that any problems are dealt with immediately. They will adhere to the Almshouse Association guidelines on tasks to be completed weekly, monthly and annually. They will make regular visits to the Almshouse and address any problems that the residents may have. All property issues will be dealt with immediately to ensure that good living conditions are maintained.

##### **d. Main activities undertaken to further the Charly's purposes for the public benefit**

The Charity continues to provide housing for those people in need in Whitstable. The Almshouse flats have all been occupied throughout the year, and the benefit to the public is that they provide a safe and comfortable residence at a low cost to single ladies in Whitstable, who have little capital and income.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

The Clerk and Trustees pride themselves on providing good living conditions for the residents and at a low rent. It is an objective to keep rents low and to ensure that all the residents are happy in their surroundings. The Clerk and Trustees always respond to any fabric of building problems immediately.

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## THE ALMSHOUSE CHARITY OF WYNN ELLIS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Reserves policy

The Clerk and Trustees regularly review the reserve funds to ensure that adequate funds will be available for any emergency. The reserve funds are managed carefully ensuring that they receive a good rate of interest for any investment without any risk being involved.

In our last financial year, we have received £282,745 (2023 - £Nil) in legacies and £56,241 (2023 - £56,032) in investment income. The majority of our income goes towards properties maintenance.

At the year end, the Charity had a surplus of unrestricted funds totalling £2,992,611 (2023 - £2,759,426 surplus), and restricted funds of £Nil (2023 - £Nil).

##### c. Principal risks and uncertainties

The Trustees have considered the major risks to the Charity and have taken the action they consider necessary to maintain the Charity's income in order to achieve its objectives.

#### Structure, governance and management

##### a. Constitution

The Almshouse Charity of Wynn Ellis is a charitable unincorporated organisation, with charity number 209247 governed by the Charity Commission. The address of the principal office is PO Box 1247, Whitstable, Kent CT1 9UT.

##### b. Methods of appointment or election of Trustees

The Trustees will appoint new trustees as and when necessary, and when one of the existing Trustees resigns. A new Trustee will be appointed by being duly proposed and seconded at a meeting of the Trustees. No training is necessary. However, a full understanding of the Charity Trust Deed is necessary.

Trustees are kept up to date as they receive regular updates from the Charity Commission.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

The Trustees meet at least three times a year. At these meetings, the Trustees agree the broad strategy and areas of activity for the Charity. The Trustees review policies and performance, the day-to-day delivery, and the financials of the Charity.

The Trustees consider the board of Trustees and the Chairman as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Trustees are required to disclose all relevant interests and register them with the Chairman and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises.

**d. Policies adopted for the induction and training of Trustees**

On appointment, new Trustees sign a Trustee declaration statement committing them to giving of their time and expertise. There is a formal induction programme for any newly appointed Trustee, which includes an initial meeting with the Chairman and the Trustees, followed by a series of short meetings with the Chairman to gain a greater understanding of the charitable purposes and responsibilities of the Trustee. They are tasked with familiarising themselves with the governing document, review previous meetings minutes and the financial history of the Charity.

**e. Related party relationships**

The Charity is not part of a wider network.

**f. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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## THE ALMSHOUSE CHARITY OF WYNN ELLIS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Reverend Simon Tillotson**

Chairman

Date: 17/2/2025

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## THE ALMSHOUSE CHARITY OF WYNN ELLIS

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

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#### Independent Examiner's Report to the Trustees of The Almshouse Charity of Wynn Ellis ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

#### Responsibilities and Basis of Report

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

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

#### Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

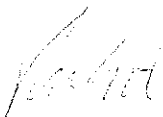
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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

Signed:



Dated: 10 March 2025

D Cochrane-Dyett BSc BFP FCA

**MHA**

Maidstone, United Kingdom

THE ALMSHOUSE CHARITY OF WYNN ELLIS

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Legacies	3	282,745	282,745	-
Investments	4	56,241	56,241	56,032
<b>Total income</b>		<b>338,986</b>	<b>338,986</b>	<b>56,032</b>
<b>Expenditure on:</b>				
Charitable activities	5	108,661	108,661	57,170
<b>Total expenditure</b>		<b>108,661</b>	<b>108,661</b>	<b>57,170</b>
Net gains on investments		2,860	2,860	-
<b>Net movement in funds</b>		<b>233,185</b>	<b>233,185</b>	<b>(1,138)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		2,759,426	2,759,426	2,760,564
Net movement in funds		233,185	233,185	(1,138)
<b>Total funds carried forward</b>		<b>2,992,611</b>	<b>2,992,611</b>	<b>2,759,426</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

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THE ALMSHOUSE CHARITY OF WYNN ELLIS

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**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Investments	10	43,735	40,875
Investment properties	9	2,838,031	2,838,031
		<u>2,881,766</u>	<u>2,878,906</u>
<b>Current assets</b>			
Debtors	11	1,657	-
Cash at bank and in hand		233,945	11,272
		<u>235,602</u>	<u>11,272</u>
Creditors: amounts falling due within one year	12	(28,941)	(21,648)
		<u>206,661</u>	<u>(10,376)</u>
<b>Net current assets / liabilities</b>			
		<u>3,088,427</u>	<u>2,868,530</u>
<b>Total assets less current liabilities</b>			
Creditors: amounts falling due after more than one year	13	(95,816)	(109,104)
		<u>2,992,611</u>	<u>2,759,426</u>
<b>Total net assets</b>			
		<u>2,992,611</u>	<u>2,759,426</u>
<b>Charity funds</b>			
Restricted funds	14	-	-
Unrestricted funds	14	2,992,611	2,759,426
		<u>2,992,611</u>	<u>2,759,426</u>
<b>Total funds</b>			
		<u>2,992,611</u>	<u>2,759,426</u>

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



.....  
**Reverend Simon Tillotson**

Chair of Trustees

Date: 17/02/2025

The notes on pages 10 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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1. Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Almshouse Charity of Wynn Ellis meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Rental income in relation to investment property is recognised at the time the rental income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. Accounting policies (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 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 institution with whom the funds are deposited.

**1.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

**1.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.8 Cash at bank and in hand**

Cash at bank and 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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2. Critical accounting estimates and areas of judgement

There are significant judgements and estimates involved in valuing the properties which may be subject to uncertainty in outcome, including market rental rates, property appreciation rates, and the climate of the property market in general.

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THE ALMSHOUSE CHARITY OF WYNN ELLIS

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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3. Income from legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Legacies	282,745	<b>282,745</b>	-
<b>Total 2023</b>	<u>282,745</u>	<u><b>282,745</b></u>	<u>-</u>
<i>Total 2022</i>	<u>-</u>	<u>-</u>	

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from investment properties	55,590	<b>55,590</b>	55,685
Income from listed investments	325	<b>325</b>	323
Interest receivable	326	<b>326</b>	24
<b>Total 2023</b>	<u>56,241</u>	<u><b>56,241</b></u>	<u>56,032</u>
<i>Total 2022</i>	<u>56,032</u>	<u>56,032</u>	

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THE ALMSHOUSE CHARITY OF WYNN ELLIS

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Direct costs	108,661	<b>108,661</b>	57,170
<b>Total 2023</b>	<u>108,661</u>	<u><b>108,661</b></u>	<u>57,170</u>
<i>Total 2022</i>	<u>57,170</u>	<u>57,170</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Direct costs	49,744	58,917	<b>108,661</b>	57,170
<b>Total 2023</b>	<u>49,744</u>	<u>58,917</u>	<u><b>108,661</b></u>	<u>57,170</u>
<i>Total 2022</i>	<u>10,539</u>	<u>46,631</u>	<u>57,170</u>	

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	<b>Activities 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Property repairs	39,582	<b>39,582</b>	5,758
Property insurance	1,091	<b>1,091</b>	1,857
Other property expenses	3,849	<b>3,849</b>	1,449
Lifeline rental	1,332	<b>1,332</b>	1,475
Loan interest	3,890	<b>3,890</b>	-
<b>Total 2023</b>	<u>49,744</u>	<u><b>49,744</b></u>	<u>10,539</u>
<i>Total 2022</i>	<u>10,539</u>	<u>10,539</u>	

Analysis of support costs

	<b>Activities 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Furley Page professional fees	53,786	<b>53,786</b>	43,337
Independent examiners fees	4,488	<b>4,488</b>	2,700
Sundries	643	<b>643</b>	594
<b>Total 2023</b>	<u>58,917</u>	<u><b>58,917</b></u>	<u>46,631</u>
<i>Total 2022</i>	<u>46,631</u>	<u>46,631</u>	

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THE ALMSHOUSE CHARITY OF WYNN ELLIS

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>4,488</u>	<u>2,700</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

9. Investment properties

	Freehold investment property £	Land £	Total £
<b>Valuation</b>			
At 1 January 2023	1,892,021	946,010	2,838,031
At 31 December 2023	<u>1,892,021</u>	<u>946,010</u>	<u>2,838,031</u>

The properties have been reflected in the accounts at open market value for existing use basis, as estimated by the Trustees, aided by valuations undertaken by an independent professional valuers.

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THE ALMSHOUSE CHARITY OF WYNN ELLIS

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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10. Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2023	40,875
Revaluations	2,860
At 31 December 2023	<u>43,735</u>
<b>Net book value</b>	
At 31 December 2023	43,735
At 31 December 2022	<u>40,875</u>

11. Debtors

	2023 £	2022 £
<b>Due within one year</b>		
Prepayments	1,657	-
	<u>1,657</u>	<u>-</u>

THE ALMSHOUSE CHARITY OF WYNN ELLIS

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
CCC Loan	21,473	17,178
Accruals	7,468	4,470
	<u>28,941</u>	<u>21,648</u>

13. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
CCC Loan	<u>95,816</u>	<u>109,104</u>

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
General Funds	<u>2,759,426</u>	<u>338,986</u>	<u>(108,661)</u>	<u>2,860</u>	<u>2,992,611</u>

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
<b>Unrestricted funds</b>				
General Funds	<u>2,760,564</u>	<u>56,032</u>	<u>(57,170)</u>	<u>2,759,426</u>

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THE ALMSHOUSE CHARITY OF WYNN ELLIS

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
General funds	2,759,426	338,986	(108,661)	2,860	2,992,611

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	2,760,564	56,032	(57,170)	2,759,426

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Listed investments	43,735	43,735
Investment properties	2,838,031	2,838,031
Current assets	235,602	235,602
Creditors due within one year	(28,941)	(28,941)
Creditors due in more than one year	(95,816)	(95,816)
<b>Total</b>	<b>2,992,611</b>	<b>2,992,611</b>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Listed investments	40,875	40,875
Investment properties	2,838,031	2,838,031
Current assets	11,272	11,272
Creditors due within one year	(21,648)	(21,648)
Creditors due in more than one year	(109,104)	(109,104)
<b>Total</b>	<b>2,759,426</b>	<b>2,759,426</b>

17. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2023.

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

England & Wales - Charity number 209247

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# Accounts

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**CHARITY NUMBER - 209247**

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**TRUSTEES AND ADVISORS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**Trustees**

Reverend Simon Tillotson (Chairman)  
Anthony Gambrell (resigned 22 May 2023)  
Valerie Kenny  
Robert Sissons  
Ian McCartney  
Howard Barker (appointed 5 December 2022)

**Correspondence address**

52-54 High Street  
Whitstable  
Kent  
CT5 1BG

**Bankers**

CAF (Charities Aid Foundation)  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4TA

**Independent examiner**

Duncan Cochrane-Dyett BSc BFP FCA  
Victoria Court  
17-21 Ashford Road  
Maidstone  
Kent  
ME14 5DA

**Charity number**

209247

**TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

The Trustees present their report and accounts for the year ended 31 December 2022.

**Governing Document and Constitution**

The Almshouse Charity of Wynn Ellis is a charitable trust governed by the Charity Commission Scheme dated the 8 March 1989 and all correspondence should be addressed as shown on page 1.

**Objects of the Charity**

The objects of the Trust are to maintain The Wynn Ellis Almshouses in order to provide accommodation for residents meeting the qualification requirements of the scheme.

By maintaining The Wynn Ellis Almshouses, accommodation is provided for residents who meet the qualification requirements of the scheme.

**Recruitment, appointment, induction and training of new trustees**

The Trustees will appoint new trustees as and when necessary, and when one of the existing Trustees resigns. A new Trustee will be appointed by being duly proposed and seconded at a meeting of the Trustees. No training is necessary. However, a full understanding of the Charity Trust Deed is necessary.

Trustees are kept up to date as they receive regular updates from the Charity Commission.

**Review of achievements during the year and public benefit statement**

The charity continues to provide housing for those people in need in Whitstable. The Almshouse flats have all been occupied throughout the year, and the benefit to the public is that they provide a safe and comfortable residence at a low cost to single ladies in Whitstable, who have little capital and income.

**Risk review**

The Trustees have considered the major risks to the charity and have taken the action they consider necessary to maintain the charity's income in order to achieve its objectives.

**Charity's ability to continue as a going concern.**

The charity is financed from rents collected from tenants of the Almshouses and from interest on invested funds and this will continue in the future.

Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

This report was approved by the trustees and signed on its' behalf by:-

.....  
**S Tillotson**  
**Chairperson**  
**Date:**



21/9/2023

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

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 4 to 6.

**Responsibilities and basis of report**

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

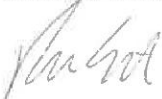
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records.

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.



.....  
**D Cochrane-Dyet BSc BFP FCA**  
**For and on behalf of MHA**  
**Maidstone**  
**United Kingdom**

**Date:** 25 September 2023

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Receipts</b>					
Rental income		55,685	-	55,685	48,413
Investment income	1	347	-	347	315
<b>Total receipts</b>		<b>56,032</b>	<b>-</b>	<b>56,032</b>	<b>48,728</b>
<b>Payments</b>					
Cost of generating funds	2	10,539	-	10,539	15,797
Administrative expenses	3	46,631	-	46,631	39,186
Loan repayments - Canterbury City Council		17,178	-	17,178	17,178
<b>Total payments</b>		<b>74,348</b>	<b>-</b>	<b>74,348</b>	<b>72,161</b>
<b>Net of receipts / (payments)</b>		<b>(18,316)</b>	<b>-</b>	<b>(18,316)</b>	<b>(23,433)</b>
Cash balances brought forward at 1 January 2022		29,588	-	53,021	53,021
Cash balances carried forward at 31 December 2022		11,272	-	34,705	29,588

**STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>Cash funds</b>		
CAF Cash & CAF Gold Accounts	11,272	29,588
	<u>11,272</u>	<u>29,588</u>
<b>Investment assets</b>		
M&G NAACIF accumulation fund	30,045	29,810
CCLA COIF income fund	10,830	12,255
	<u>40,875</u>	<u>42,065</u>
	<u>40,875</u>	<u>42,065</u>
<b>Liabilities</b>		
Accountancy fees	2,970	2,020
Administrative expenses	1,500	2,400
Canterbury City Council loan	126,282	137,740
	<u>130,752</u>	<u>142,160</u>
	<u>130,752</u>	<u>142,160</u>

These accounts were approved by the trustees and signed by:

.....  
S Tillotson  
Chairperson

Date:

21/9/2023

S. Tillotson

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>1 Investment income</b>		
Investment income - CCLA	323	315
Bank interest	24	-
	<u>347</u>	<u>315</u>
<b>2 Costs of generating funds</b>		
Property repairs	5,758	9,292
Property insurance	1,857	1,704
Other property expenses	1,449	3,182
Lifeline rental	1,475	1,619
	<u>10,539</u>	<u>15,797</u>
<b>3 Administrative expenses</b>		
Furley Page professional fees	43,337	36,187
Independent examiners fees	2,700	1,888
Sundries	594	1,111
	<u>46,631</u>	<u>39,186</u>
<b>4 Related party transactions</b>		
There were no related party transactions in the year (2022: £NIL).		

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

England & Wales - Charity number 209247

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# Accounts

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**CHARITY NUMBER - 209247**

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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**TRUSTEES AND ADVISORS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**Trustees**

Reverend Simon Tillotson (Chairman)  
Jean Martin (resigned 05 July 2021)  
Anthony Gambrill  
Valerie Kenny  
Robert Sissons (appointed 05 July 2021)  
Ian McCartney (appointed 08 November 2021)

**Correspondence address**

52-54 High Street  
Whitstable  
Kent  
CT5 1BG

**Bankers**

CAF (Charities Aid Foundation)  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4TA

**Independent examiner**

MHA MacIntyre Hudson  
Victoria Court  
17-21 Ashford Road  
Maidstone  
Kent  
ME14 5DA

**Charity number**

209247

**TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The Trustees present their report and accounts for the year ended 31 December 2021.

**Governing Document and Constitution**

The Almshouse Charity of Wynn Ellis is a charitable trust governed by the Charity Commission Scheme dated the 8 March 1989 and all correspondence should be addressed as shown on page 1.

**Objects of the Charity**

The objects of the Trust are to maintain The Wynn Ellis Almshouses in order to provide accommodation for residents meeting the qualification requirements of the scheme.

By maintaining The Wynn Ellis Almshouses, accommodation is provided for residents who meet the qualification requirements of the scheme.

**Recruitment, appointment, induction and training of new trustees**

The Trustees will appoint new trustees as and when necessary, and when one of the existing Trustees resigns. A new Trustee will be appointed by being duly proposed and seconded at a meeting of the Trustees. No training is necessary. However, a full understanding of the Charity Trust Deed is necessary.

Trustees are kept up to date as they receive regular updates from the Charity Commission.

**Review of achievements during the year and public benefit statement**

The charity continues to provide housing for those people in need in Whitstable. The Almshouse flats have all been occupied throughout the year, and the benefit to the public is that they provide a safe and comfortable residence at a low cost to single ladies in Whitstable, who have little capital and income.

**Risk review**

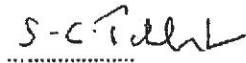
The Trustees have considered the major risks to the charity and have taken the action they consider necessary to maintain the charity's income in order to achieve its objectives.

**Charity's ability to continue as a going concern.**

The charity is financed from rents collected from tenants of the Almshouses and from interest on invested funds and this will continue in the future.

The Trustees have considered the circumstances of Covid -19 and do not regard them as having an impact on the charity's activities. After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

This report was approved by the trustees and signed on its' behalf by:-



.....  
**S Tillotson**  
**Chairperson**

**Date:** 14.9.2022

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

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 4 to 6.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records.

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.



.....  
**D Cochrane-Dyet BSc BFP FCA**  
**MHA MacIntyre Hudson**  
**Victoria Court**  
**17-21 Ashford Road**  
**Maldstone**  
**Kent**  
**ME14 5DA**

**Date:** 16 September 2022

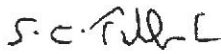
**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Receipts</b>					
Rental income		48,413	-	48,413	53,368
Investment income	1	315	-	315	312
<b>Total receipts</b>		<b>48,728</b>	<b>-</b>	<b>48,728</b>	<b>53,680</b>
<b>Payments</b>					
Cost of generating funds	2	15,797	-	15,797	9,972
Administrative expenses	3	39,186	-	39,186	22,106
Loan repayments - Canterbury City Council		17,178	-	17,178	17,178
<b>Total payments</b>		<b>72,161</b>	<b>-</b>	<b>72,161</b>	<b>49,256</b>
<b>Net of receipts / (payments)</b>		<b>(23,433)</b>	<b>-</b>	<b>(23,433)</b>	<b>4,424</b>
Cash balances brought forward at 1 January 2021		53,021	-	53,021	48,597
Cash balances carried forward at 31 December 2021		29,588	-	29,588	53,021

**STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
<b>Cash funds</b>		
CAF Cash & CAF Gold Accounts	29,588	53,020
	<u>29,588</u>	<u>53,020</u>
<b>Investment assets</b>		
M&G NAACIF accumulation fund	29,810	26,340
CCLA COIF income fund	12,255	10,733
	<u>42,065</u>	<u>37,073</u>
	<u>42,065</u>	<u>37,073</u>
<b>Liabilities</b>		
Accountancy fees	2,020	1,573
Administrative expenses	2,400	1,200
Canterbury City Council loan	137,740	148,587
	<u>142,160</u>	<u>151,360</u>
	<u>142,160</u>	<u>151,360</u>

These accounts were approved by the trustees and signed by:



.....  
**S Tillotson**  
Chairperson

Date: 14.09.2022

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>1 Investment income</b>		
Investment income - CCLA	315	309
Bank interest	-	3
	<u>315</u>	<u>312</u>
<b>2 Costs of generating funds</b>		
Property repairs	9,292	5,132
Property insurance	1,704	1,656
Other property expenses	3,182	1,565
Lifeline rental	1,619	1,619
	<u>15,797</u>	<u>9,972</u>
<b>3 Administrative expenses</b>		
Furley Page professional fees	36,187	19,080
Independent examiners fees	1,888	2,764
Sundries	1,111	262
	<u>39,186</u>	<u>22,106</u>
<b>4 Related party transactions</b>		
An annual payment of £500 is paid to Mr Anthony Gambrell for his role as emergency contact for residents, the amount thereby payable in the year was £500 (2020: £125).		

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

England & Wales - Charity number 209247

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# Accounts

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**THE ALMSHOUSE CHARITY OF WYNN ELLIS**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
**CHARITY NUMBER - 209247**

**THE ALMSHOUSE CHARITY OF WYNN ELLIS**

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**TRUSTEES AND ADVISORS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**Trustees**

Cllr Ian Thomas (resigned 16 June 2020)  
Reverend Simon Tillotson (appointed as Chairman 05 October 2020)  
Jean Martin  
Anthony Gambrell  
Valerie Kenny

**Correspondence address**

52-54 High Street  
Whitstable  
Kent  
CT5 1BG

**Bankers**

CAF (Charities Aid Foundation)  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4TA

**Independent examiner**

Duncan Cochrane-Dyett BSc BFP FCA  
MHA MacIntyre Hudson  
71 New Dover Road  
Canterbury  
Kent  
CT1 3DZ

**Charity number**

209247

**TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

The Trustees present their report and accounts for the year ended 31 December 2020.

**Governing Document and Constitution**

The Almshouse Charity of Wynn Ellis is a charitable trust governed by the Charity Commission Scheme dated the 8 March 1989 and all correspondence should be addressed as shown on page 1.

**Objects of the Charity**

The objects of the Trust are to maintain The Wynn Ellis Almshouses in order to provide accommodation for residents meeting the qualification requirements of the scheme.

By maintaining The Wynn Ellis Almshouses, accommodation is provided for residents who meet the qualification requirements of the scheme.

**Recruitment, appointment, induction and training of new trustees**

The Trustees will appoint new trustees as and when necessary, and when one of the existing Trustees resigns. A new Trustee will be appointed by being duly proposed and seconded at a meeting of the Trustees. No training is necessary. However, a full understanding of the Charity Trust Deed is necessary.

Unfortunately and very sadly, Ian Thomas passed away on 16th June 2020. The period since his death has been very difficult indeed for the Charity. Reverend Simon Christopher Tillotson was appointed as the new Chairman on Monday 5th October 2020.

Trustees are kept up to date as they receive regular updates from the Charity Commission.

**Review of achievements during the year and public benefit statement**

The charity continues to provide housing for those people in need in Whitstable. The Almshouse flats have all been occupied throughout the year, and the benefit to the public is that they provide a safe and comfortable residence at a low cost to single ladies in Whitstable, who have little capital and income.

**Risk review**

The Trustees have considered the major risks to the charity and have taken the action they consider necessary to maintain the charity's income in order to achieve its objectives.

**Charity's ability to continue as a going concern.**

The charity is financed from rents collected from tenants of the Almshouses and from interest on invested funds and this will continue in the future.

The Trustees have considered the circumstances of Covid -19 and do not regard them as having an impact on the charity's activities. After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

This report was approved by the trustees and signed on its' behalf by:-



.....  
**S Tillotson  
Chairperson**

**Date:** 18/10/2021

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 4 to 6.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records.

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.



.....

**D Cochrane-Dyett BSc BFP FCA  
MHA MacIntyre Hudson  
Chartered Accountants  
71 New Dover Road  
Canterbury  
Kent  
CT1 3DZ**

**Date:** 21 October 2021

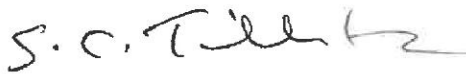
**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Receipts</b>					
<b>Receipts from generated funds:</b>					
Voluntary income:					
Grants and donations received	1	-	-	-	500
Activities for generating funds:					
Rental income		53,368	-	53,368	50,694
Investment income	2	312	-	312	308
<b>Total receipts</b>		<b>53,680</b>	<b>-</b>	<b>53,680</b>	<b>51,502</b>
<b>Payments</b>					
Cost of generating funds	3	9,972	-	9,972	35,165
Governance costs					
Administrative expenses	4	22,106	-	22,106	15,058
Loan repayments - Canterbury City Council		17,178	-	17,178	17,178
<b>Total payments</b>		<b>49,256</b>	<b>-</b>	<b>49,256</b>	<b>67,401</b>
<b>Net receipts / (payments)</b>		<b>4,424</b>	<b>-</b>	<b>4,424</b>	<b>(15,899)</b>
Cash balances brought forward at 1 January 2020		48,597	-	48,597	64,496
Cash balances carried forward at 31 December 2020		53,021	-	53,021	48,597

**STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
<b>Cash funds</b>		
CAF Cash & CAF Gold Accounts	53,020	48,597
<b>Investment assets</b>		
M&G NAACIF accumulation fund	26,340	27,205
CCLA COIF income fund	10,733	10,087
	<u>37,073</u>	<u>37,292</u>
<b>Liabilities</b>		
Accountancy fees	1,573	2,509
Administrative expenses	1,200	1,200
Canterbury City Council loan	148,587	158,824
	<u>151,360</u>	<u>162,533</u>

These accounts were approved by the trustees and signed by:



.....  
S Tillotson  
Chairperson

Date: 18/10/2021

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>1 Grants and donations received</b>		
Donation from WNEC	-	500
	-	500
<b>2 Investment income</b>		
Investment income - CCLA	309	303
Bank interest	3	5
	312	308
<b>3 Costs of generating funds</b>		
Property repairs	5,132	29,862
Property insurance	1,656	1,728
Other property expenses	1,565	1,956
Lifeline rental	1,619	1,619
	9,972	35,165
<b>4 Administrative expenses</b>		
Furley Page professional fees	19,080	14,880
Independent examiners fees	2,764	-
Sundries	262	178
	22,106	15,058

**5 Related party transactions**

An annual payment of £500 was approved in October to Mr Anthony Gambrill for his role as emergency contact for residents, the amount thereby payable in the year was £125 (2019: £nil).

Aggregate donations received during the year from related parties amounted to £nil (2019: £500). There were no conditions attached to the donations received.