

CHATHAM CHARITIES FOR THE POOR

THE ALFRED MANNERINGS TRUST FUND  
THE SIR EDMUND GREGORY TRUST FUND  
THE SAMSON BURFORD TRUST FUND  
THE KEMSLEY FUND  
THE CHATHAM SICK POOR FUND

REGISTRATION NUMBER: 209598

ACCOUNTS

FOR THE YEAR ENDED

31ST OCTOBER 2022

ACCSYS ACCOUNTANTS (MEDWAY) LTD  
CHARTERED ACCOUNTANTS

F39 INNOVATION CENTRE MEDWAY  
CHATHAM  
KENT  
ME5 9FD

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**REPORT OF THE TRUSTEES**

**CHARITY INFORMATION**

**Chairman**

Cllr Mrs J. M. Aldous

**Clerk and Treasurer**

Mrs J Driver

**Trustees**

Cllr S. Adeoye  
Cllr Mrs J. M. Aldous  
Cllr D. F. Brake  
Cllr T. A. Clarke  
Cllr S. Curry  
Cllr. S. M. Griffin  
Cllr A. V. H. Gulvin  
Mrs J. Harsent  
Cllr G. Opara  
Mr S. J. Peachell  
Revd. M. L. J. Saunders  
Mrs J. N. Shaw  
Cllr H. Tejan  
Revd. Dr J. Warrington  
Mr G. M. Waters

**Principal Address**

18 Kingsway  
Dymchurch  
Romney Marsh  
TN29 0LY

**Accountants**

Accsys Accountants (Medway) Ltd  
Chartered Accountants  
F39 Innovation Centre Medway  
Chatham  
Kent  
ME5 9FD

**Bankers**

National Westminster Bank Plc

**Charity Commission Reference Number**

209598

## CHATHAM CHARITIES FOR THE POOR

REGISTRATION NUMBER 209598

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## REPORT OF THE TRUSTEES

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

The Chatham Charities for the Poor is an unincorporated charity governed by the terms of the Chatham Intra Charity of Richard Watts and Other Charities Scheme Confirmation Act 1955.

The Charity was established to relieve, either generally or individually, persons resident in the Borough of Chatham who are in conditions of need, hardship or distress by making grants of money or providing items, services or facilities calculated to reduce the need.

The funds held within the separate Kemsley Charity are restricted for the relief of poor children of the Borough of Chatham, as opposed to the poor in general.

### Statement of Trustees' Responsibilities

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 Charity's financial activities during the year and of its financial position at the end of the year (unless the Charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ensure that the financial statements comply with 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.

### Review of Activities

During the year under review grants, amounting to £37,467 were made to 100 individuals compared with grants of £27,561 to 83 individuals in the previous year. Among items supplied were 34 washing machines, 32 cookers, 28 Fridge/freezers and 47 beds.

The Trustees have continued to promote the activities of the Charity and its achievements with a view to identifying further residents within the area of benefit who are in need or who are suffering financial hardship.

The Charity's Trustees confirm that they have complied with their duty to have due regard to the Guidance on Public Benefit published by the Charity Commission in exercising their powers.

The Charity has reported a decrease in resources of £13,653 for the year ended 31st October 2022 compared with a decrease of £4,636 in the previous year.

### Reserves Policy

It is the Trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable the Charity to meet its commitments as they fall due. At 31st October 2022 the Charity held unrestricted reserves at historic cost of £285,837 (2021 £299,490).

### Risk Management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate our exposure to major risks.

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### REPORT OF THE TRUSTEES – Contd

#### Trustees

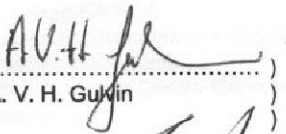
The Trustees who served during the year, and the nature of their appointment, were as follows:

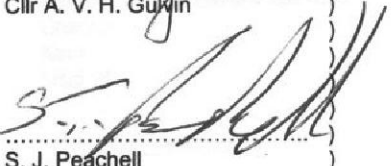
Ex-Officio Trustees	The Mayor of Medway Rector of Chatham	Cllr Mrs J. M. Aldous Revd. M. L. J. Saunders
Representative Trustees	Appointed by the Medway Council for a period of four years	Cllr S Adeoye Cllr T. A. Clarke Cllr S. Curry Cllr S. M. Griffin Cllr A. V. H. Gulvin Mr S. J. Peachell Mrs J. N. Shaw Cllr H. Tejan
Co-Optive Trustees	Appointed through residence, occupation or special knowledge	Cllr D. F. Brake Mrs J. Harsent Cllr G. Opara Mr G. M. Waters Revd. Dr. J. Warrington (from July 2022)

Each Trustee is entitled to one vote and every matter is determined by a majority of the votes of the Trustees present. A meeting requires a quorum of six Trustees and in the case of equality of votes the Chairman of the meeting has the casting vote.

No remuneration was paid, and no expenses were reimbursed to the Trustees of the Charity.

This report, together with the accounts for the year ended 31 October 2022, comply with current statutory requirements, the Governing Document and the Revised Statement of Recommended Practice, and were approved by the Board of Trustees on 6th June 2023 and signed on its behalf.

  
Cllr A. V. H. Gulvin

  
S. J. Peachell

TRUSTEES

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHATHAM CHARITIES FOR THE POOR

I report to the Trustees on my examination of the accounts of Chatham Charities for the Poor for the year ended 31st October 2022 set out on pages 4 to 8.

### Responsibilities and Basis of Report

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

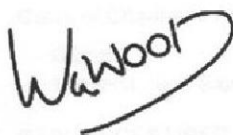
I report in respect of my examination of the Trustees' accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

### 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 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.



W. Wood BA FCA  
Accsys Accountants (Medway) Ltd  
Chartered Accountants  
F39 Innovation Centre Medway  
Chatham  
Kent  
ME5 9FD

6th June 2023

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 THE CHATHAM SICK POOR FUND

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST OCTOBER 2022

	£	2022	£	£	2021	£
<b>RESOURCES ARISING</b>						
Dividends and Interest from Investments:						
Aviva Plc 25p Ord.		371			467	
Charities Official Investment Fund		7,473			7,236	
Invesco Bond Income Plus		3,102			2,890	
City of London Investment Trust		704			-	
Deposit Account and Short-Term Investments		24			1	
Dunedin Income Growth Trust Ord. 25p		742			736	
Glaxo SmithKline Plc Ord. 25p		345			400	
Invesco High Income Inc.		1,681			1,994	
Invesco UK Equity Income Fund		5,432			4,232	
Legal and General Group Plc Ord.		1,119			1,066	
Lloyds TSB Group Plc Ord. 25p		272			158	
M & G Equities Investment Fund (Charifund)		11,078			9,535	
Primary Health Properties Plc Ord. 50p		833			794	
Royal Dutch Shell "B" Ord.		500			347	
Vodafone Group Ord.		334			346	
GROSS RESOURCES ARISING IN THE YEAR		34,010			30,202	
<b>RESOURCES USED</b>						
Costs of Charitable Activities						
Grants	37,467				27,561	
Administration Expenses (Note 5)	7,601				7,277	
RESOURCES USED IN THE YEAR		(45,068)			(34,838)	
<b>INVESTMENT GAINS(LOSSES)</b>						
Loss on Disposal of Investments		(2,595)			-	
NET MOVEMENT OF RESOURCES IN THE YEAR		(13,653)			(4,636)	



# CHATHAM CHARITIES FOR THE POOR

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THE CHATHAM SICK POOR FUND

## CONSOLIDATED BALANCE SHEET AS AT 31ST OCTOBER 2022

		<u>2022</u>		<u>2021</u>	
	(UNITS/ SHARES)	£	£	£	£
<u>Investment Assets</u>					
Aviva Plc 25p Ord.	(1,252.00)	9,906		13,265	
Charifund Equities	(14,022.512)	45,088		45,088	
Charities Official Investment Fund	(13,820.88)	37,372		37,372	
City of London Investment Trust	(14,080.00)	58,710		-	
Invesco Bond Income Plus	(28,197.00)	52,368		52,368	
Dunedin Income Growth Trust Ord 25p	(5,750.00)	5,845		5,845	
Glaxo SmithKline Plc Ord 25p	( 400.00)	2,679		3,274	
Haleon PLC	(500.00)	595		-	
Invesco High Income	(42,373.4517)	-		69,627	
Invesco UK Equity Income	(188,005.23)	24,545		24,545	
Legal and General Group Plc Ord.	( 5,982.00)	2,879		2,879	
Lloyds TSB Group Plc Ord 25p	(12,769.00)	19,672		19,672	
Primary Health Properties Plc Ord 50p	(12,971.00)	11,196		11,196	
Royal Dutch Shell "B" Ord	( 642.00)	3,038		3,038	
Vodafone Group Plc US\$ 0.11 3/7	( 4,426.00)	4,684		4,684	
			278,577		292,853
<u>BALANCE AT BANK</u>					
Current Account		2,827		4,234	
Distribution Account		63		2	
COIF Charities Deposit Fund		4,000		6,000	
			6,890		10,236
			285,467		303,089
Sundry Debtors			1,745		216
			287,212		303,305
Less Creditors			-		(2,440)
			287,212		300,865

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THE CHATHAM SICK POOR FUND

CONSOLIDATED BALANCE SHEET AS AT 31ST OCTOBER 2022

	£	2022	£	£	2021	£
Balance from Estate	15,270			15,270		
Revenue Contributions to Capital	49,431			49,431		
Profit on Realisation of Investments	97,454			100,049		
Sale of Freeholds	79,806			79,806		
			241,961			244,556

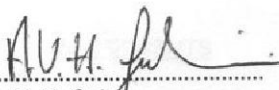
THE KEMSLEY FUND

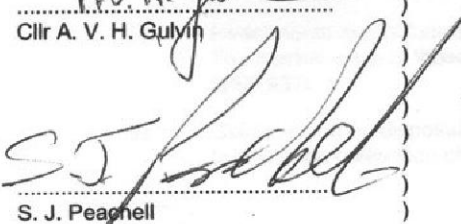
Balance from the Estate	1,375		1,375
	243,336		245,931

GENERAL FUND ACCOUNT

Balance in Hand 1/11/2021	54,934		59,570
Changes in Income Resources in the Year	(11,058)		(4,636)
	43,876		54,934
	287,212		300,865

Approved by the Board of Trustees on 6th June 2023 and signed on its behalf by

  
Cllr A. V. H. Gulyin

  
S. J. Peachell

TRUSTEES

The notes on pages 7 to 8 form part of these accounts.



## CHATHAM CHARITIES FOR THE POOR

THE ALFRED MANNERINGS TRUST  
FUND THE SIR EDMUND GREGORY  
TRUST FUND THE SAMSON BURFORD  
TRUST FUND THE KEMSLEY FUND  
THE CHATHAM SICK POOR FUND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2022

#### 1 BASIS OF PREPARATION

- a) These accounts combine the accounts of all funds referred to as "Charities for the Poor" which are governed by the terms of the Chatham Intra Charity of Richard Watts and other Charities Scheme Confirmation Act 1955.
- b) These accounts have been prepared on a receipts and payments basis and include income and expenditure as it is received or paid.
- c) These accounts have been prepared in accordance with the Charities Act, the Revised Statement of Recommended Practice and applicable accounting standards except for the treatment of investments which have been shown at historical cost and not their market value at the Balance Sheet date.

#### 2 FUND ACCOUNTING

- a) The Charity's general funds consist of funds which the Charity may use for its purposes at its discretion.
- b) The Charity has transferred certain funds from the General Fund to Capital Reserves. The Trustees have decided that setting aside funds in this way is a useful financial discipline which will help the Charity make the best use of its resources, even though there is no legal force to the designations.
- c) The Charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding. The funds held within the Kemsley Charity are restricted for the relief of poor children, as opposed to the poor in general.
- d) The Charity has endowments which it is legally prevented from spending and must retain intact as part of the Charity's capital. It has invested the endowments to provide income for its activities.

#### 3. INVESTMENTS

- a) Investments are included in the accounts at historical cost of £278,577 (2021: £292,853). The market value of those investments at the Balance Sheet date was £791,751 (2021: £890,937).
- b) Gains arising on disposal are disclosed in the statement of investment gains and credited to the profit on realisation of investments reserve.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2022

4. INVESTMENT INCOME

- a) Dividends are credited to the income and expenditure account when they are received.
- b) Credit is taken for interest when the interest falls due for payment.

5. ADMINISTRATION EXPENDITURE

Administration expenditure comprises all costs incurred in running the Charity which cannot be directly allocated to the Charity's projects or to fund raising. As such, it includes the following:

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Salary of Clerk and Treasurer	6,409	6,180
Printing, Postage and Stationery	163	78
Accountancy	894	864
Website Hosting and Development	100	120
ICO Registration	35	35
	<u>7,601</u>	<u>7,277</u>

6. LIABILITIES

At 31st October 2022 the Charity had the following liabilities.

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Second Chance	-	2,440
Accrued Expenses	954	894
	<u>954</u>	<u>3,334</u>