

WILLIAM BROWN ALMSHOUSES CHARITY

England & Wales · Charity number 211759

Details

Other names	BROWN FOR ALMSHOUSES, WILLIAM BROWN FOR ALMSHOUSES
Status	Registered
Legal form	Other
Registered	1962-11-16
Register	View on the Charity Commission register

Contact

Address	10 Whitehurst Avenue Hitchin Hertfordshire SG5 1SR
Phone	07885 404819
Email	sue.watkinson@icloud.com

Activities

Objects: FOR THE PROVISION AND UPKEEP OF ALMSHOUSES AND THE BENEFIT OF THE ALMSPEOPLE.

Activities: Provision of affordable accommodation for elderly people.

Classification

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

Geography

- **Area of benefit:** HITCHIN
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,404	£24,119	-	-
2024-03-31	£41,224	£24,257	-	-
2023-03-31	£38,811	£30,371	-	-
2022-03-31	£37,861	£20,699	-	-
2021-03-31	£35,293	£34,258	-	-

Trustees

Name	Role	Appointed
EDMUND WRIGHT		
Fay Higgin		2026-04-18
Robert Challans		2023-05-30
Stephen Dyer		2024-06-25
Timothy Justham Mr		2026-04-18

WILLIAM BROWN ALMSHOUSES CHARITY

England & Wales - Charity number 211759

Accounts

REGISTERED CHARITY NUMBER: 211759

THE WILLIAM BROWN ALMSHOUSES CHARITY

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2025

THE WILLIAM BROWN ALMSHOUSES CHARITY

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FOR THE YEAR ENDED 31ST MARCH 2025

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THE WILLIAM BROWN ALMSHOUSES CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2025

Charity name: The William Brown Almshouses Charity

Charity registration number: 211759

Charity address: William Brown Almshouse
C/O Susan Watkinson
10 Whitehurst Avenue
Hitchin
SG5 1SR

Trustees: Mr Edmund Wright - Chairman
Mrs Hannah Constantinidi
Mrs Stella Farr
Mrs Susan Watkinson
Mr Robert Challans
Ms Carol Mumford (Appointed 16-Apr-24)
Mr Stephen Dyer (Appointed 25-Jun-24)

Independent examiner: Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Bankers: Barclays Bank PLC
5/6 High Street
Hitchin
SG5 1BJ

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their annual report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Objectives and Activities

Objectives and aims

The objectives of the charity are to provide houses of rest for deserving natives or residents of Hitchin, that may not find accommodation and security in the local community to suit their particular requirements and needs.

Significant activities

The charity's objectives are achieved by collecting an occupational charge from the residents who occupy the houses of rest under the control of the trustees. Such charges are utilised in maintaining, repairing and refurbishing the houses as necessary and the paying for the support costs for the functioning of the charity.

Public benefit

The trustees have paid due regard to the Charity Commissions Public Benefit Guidance and complied with section 17(5) of the Charities Act 2011 in exercising their powers and duties, and have sought to demonstrate that the charity continues to provide benefits to suitable persons who relate directly to its objectives. The benefits are publicly available to all who qualify. All applications are subject to due process and consideration without discrimination.

Achievements and Performance

Charitable activities

The properties controlled by the trustees continue to be maintained, repaired and refurbished in order that the existing and new residents are properly catered for.

The trustees have continued to make available the houses of rest under their control. The constant demand has reflected the need for such a charity that provides a valuable support service in the local community. The trustees continue a programme of repairs, maintenance and refurbishment so that occupancy is constantly at a high level.

Financial Review

Financial position

The financial results for the year as shown on pages 6 and 7 reflect the occupational charges collected from residents, investment income received in the year, the costs incurred in collecting the income and maintaining the properties, the support costs and the financial state of affairs of the charity at 31st March 2025.

Principle sources of income

The major source of income are occupational charges from residents. Occupational charges from residents were £720 higher than the previous year at £41,400 (2024: £40,680). This was due to full occupancy in the property throughout the year.

Principle items of expenditure

The trustees continue to monitor and control costs that are incurred after due consideration.

The main items of expenditure continue to be the repair and maintenance of the properties and gardens under the control of the trustees. Total expenditure on charitable activities increased by £1,489 to £24,119 (2024: £22,630).

Overall in the year there was a net income of £18,285 (2024: £16,967).

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Reserves policy

Total funds held by the charity at 31st March 2025 were £97,349 (2024: £79,064). The trustees decided in the prior year to create a new designated reserve in the year called the Extraordinary Repair Fund. The Extraordinary Repair Fund is to keep money aside to fund extraordinary repair work to the properties, the balance of the reserve at 31st March 2025 was £90,412 (2024: £60,158)

Reserves are required for:

- Unexpected repairs and maintenance that could be necessary at any time.
- Changes in internal refurbishments as necessary, within reason to accommodate specific or specialist needs of residents.

Based on the charity's activities and the age of the properties, the trustees aim to have unrestricted reserves to cover one year's expenditure. The estimated average yearly expenditure is £30,000. At 31st March 2025, the charity's unrestricted funds were in excess of the reserve policy. But the trustees consider this prudent so the charity has sufficient resources to cover the risks of unexpected repairs and maintenance to the properties. The trustees consider that the present level of occupational charges from residents is sufficient to ensure the present charitable activities can be maintained and are sufficient to meet the objectives of the charity.

Risk management

The trustees continue to assess and monitor the major risks to which they consider the charity is exposed particularly in relation to insurance, operations and finance.

Structure, Governance and Management

Governing document

The governing document of the registered charity is a will probate dated 8th May 1929 C.C scheme 15th August 1961. The charity's operational address is William Brown Almshouse C/O Susan Watkinson, 10 Whitehurst Avenue, Hitchin, SG5 1SR.

Organisational structure

The charity is administered by a Management Committee, all of whom are Trustees

The trustees meet 4 times per annum and are responsible for the objectives and activities of the charity. All the trustees contribute to the management of the charity.

The trustees are responsible for:

- The collection of occupational charges from residents, monitoring and reporting on the maintenance and repairs required in respect of the properties controlled by the trustees.

A policy of regular meetings means that all aspects of administering the charity are fully reviewed and monitored.

Trustees induction and training

All trustees are familiar with the work of the charity and are involved in the activities. All trustees are issued with a copy of the Charity Commissioners booklet "The Essential Trustee" and a copy of the latest accounts to enhance their understanding of their statutory responsibilities.

Trustees attend relevant training courses throughout the year to support their roles. Some of the trustees have attended study days focused on Almshouse charities and resident welfare, to ensure that all practices are carried out in the best interest of both the residents and the charity.

Plans for future periods

The houses are of an age that repairs and maintenance are constantly required to comply with residents needs and relevant legislation. The trustees, mindful that some residents have been in occupation for over a decade, have adopted a programme of internal decorating and renewing flooring, to be initiated in May 2025.

Trustees are also investigating costs relevant to updating kitchens and bathrooms as properties become vacant and will set aside contingency funds for this.

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Trustees

The trustees who served during the year were:

Mr Edmund Wright - Chairman
Mrs Hannah Constantinidi
Mrs Stella Farr
Mrs Susan Watkinson
Mr Robert Challans
Ms Carol Mumford (Appointed 16-Apr-24)
Mr Stephen Dyer (Appointed 25-Jun-24)

Statement of Trustees Responsibilities

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications are resources, including the income and expenditure, of the charity 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 in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

The report was approved by order of the Board of Trustees on 12th August 2025 and signed on its behalf by:



Mr Edmund Wright
Chairman

THE WILLIAM BROWN ALMSHOUSES CHARITY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
THE WILLIAM BROWN ALMSHOUSES CHARITY
FOR THE YEAR ENDED 31ST MARCH 2025

Independent examiner's report to the trustees of The William Brown Almshouses Charity

I report to the trustees on my examination of the financial statements of The William Brown Almshouses Charity year ended 31st March 2025, which are set out on pages 6 to 11.

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 2011 Act').

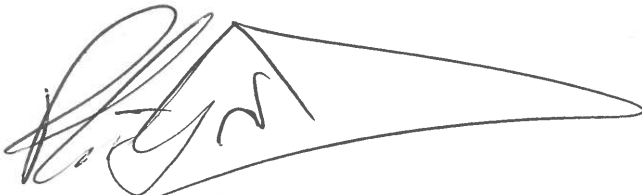
Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Date: 12th August 2025

THE WILLIAM BROWN ALMSHOUSES CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2025

	Note	Unrestricted funds		2025 Total £	2024 Total £
		General fund £	Extraordinary repair fund £		
Income					
Income from charitable activities:					
Occupational charge from residents		41,400	-	41,400	40,680
Donations received		-	-	-	481
Investment income:					
Interest received		-	1,004	1,004	63
Total income		41,400	1,004	42,404	41,224
Expenditure					
	4.				
Cost of raising funds:					
Costs of collecting residents contributions		-	-	-	1,627
Expenditure on charitable activities:					
Charitable activities		13,655	10,464	24,119	22,630
Total expenditure		13,655	10,464	24,119	24,257
Net income/(expenditure) before transfers		27,745	(9,460)	18,285	16,967
Transfers between funds		(39,714)	39,714	-	-
Net income/(expenditure) before gains and losses		(11,969)	30,254	18,285	16,967
Other recognised gains/(losses)					
Unrealised gain/(loss) on investments		-	-	-	-
Net movement in funds		(11,969)	30,254	18,285	16,967
Reconciliation of funds					
Total funds brought forward		18,906	60,158	79,064	62,097
Total funds carried forward	10.	6,937	90,412	97,349	79,064

The notes on pages 8 to 11 form part of these financial statements.


All of the above results are derived from continuing activities. There are no other recognised gains or losses other than those stated above.

THE WILLIAM BROWN ALMSHOUSES CHARITY
BALANCE SHEET
AS AT 31ST MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Fixed assets					
Tangible assets	7.	-	-	-	-
Total fixed assets		-	-	-	-
Current assets					
Debtors	8.	661	-	661	646
Cash at bank		97,788	-	97,788	79,291
Total current assets		98,449	-	98,449	79,937
Current Liabilities					
Creditors:					
Amounts falling due within one year	9.	1,100	-	1,100	873
Net current assets		97,349	-	97,349	79,064
Net assets		97,349	-	97,349	79,064
The funds of the charity:					
Unrestricted funds	10.	97,349	-	97,349	79,064

The notes on pages 8 to 11 form part of these financial statements.

The accounts were approved by the Board of Trustees on 12th August 2025 and were signed on its behalf by:



Mr Edmund Wright
Chairman

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. Objective

To provide houses of rest for deserving natives or residents of Hitchin.

2. Status and Basis of Accounting

Status

The charity being a registered charity is not liable for taxation on any of its investment income, nor any other gains derived from carrying out its charitable activities.

Basis of accounting

The Financial Statements of the charity, which is a public benefit entity under FRS102, 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 1st January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention modified to include properties and investments at valuation.

3. Accounting Policies

Income

- Occupational charges represents contributions from residents or social services on behalf of residents of the properties under the control of the Trustees and is included on an entitlement basis.

Expenditure

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenses. All costs have been directly attributed to the functional categories of resources expended.

- Costs of raising funds comprise the costs of collecting occupational charges and investment management costs.
- Charitable activities expenditure comprise those costs incurred in the delivery of its activities and services for its beneficiaries together with support costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

Fund accounting

All funds held by the charity are considered unrestricted funds and are available to be used in accordance with the charitable objectives of each fund at the discretion of the Trustees.

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

4. Analysis of Expenditure

	2025 £	2024 £
Costs of raising funds:		
Cost of collecting occupational charges	-	1,627
Expenditure on charitable activities:		
Water rates	-	1,118
Light and heat	405	64
Council tax	(447)	-
Property insurance	1,593	1,513
Garden maintenance	5,207	4,966
Garden improvements	-	1,342
NHDC Careline	1,290	1,056
Property repairs and maintenance	13,635	9,563
Subscription - Almshouses Association	345	232
Sundry expenses	987	856
Trustee training	420	-
Legal and professional fees	-	1,260
Accountancy and independent examiner's fee	684	660
	24,119	22,630
Total expenditure	24,119	24,257

5. Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

6. Comparatives for the Statement of Financial Activities

		Unrestricted funds		
		General	Extraordinary	
	Note	fund	repair	Total
		£	fund	£
			£	
Income				
Income from charitable activities:				
Occupational charge from residents		40,680	-	40,680
Donation received		481	-	481
Investment income:				
Interest received		-	63	63
Total income		41,161	63	41,224
Expenditure	4.			
Cost of raising funds:				
Costs of collecting residents contributions		1,627	-	1,627
Expenditure on charitable activities:				
Charitable activities		22,630	-	22,630
Total expenditure		24,257	-	24,257

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

6. Comparatives for the Statement of Financial Activities - continued

	Note	Unrestricted funds		2024 Total £
		General fund £	Extraordinary repair fund £	
Net income before transfers		16,904	63	16,967
Transfers between funds		(60,095)	60,095	-
Net income/(expenditure) before gains and losses		(43,191)	60,158	16,967
Other recognised gains/(losses)				
Unrealised gain/(loss) on investments		-	-	-
Net movement in funds		(43,191)	60,158	16,967
Reconciliation of funds				
Total funds brought forward		62,097	-	62,097
Total funds carried forward	10.	18,906	60,158	79,064

7. Tangible Fixed Assets

Freehold Properties

The charity continues to own ten properties. The trustees do not have a record of the original cost of the properties. The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

8. Debtors

	2025 £	2024 £
Prepayments	661	646
	661	646

9. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Rent received in advance	213	213
Late purchase invoices	203	-
Accruals	684	660
	1,100	873

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

10. Funds

General:

To receive occupational charges from residents and investment income.
 To provide funds for the collection of rents and the support costs of the charity.
 To manage the properties and ensure they are fully insured, maintained and looked after.

Designated - Extraordinary Repair Fund:

To fund extraordinary repair work to the properties
 To ensure the properties are fully insured, maintained and looked after.

	Balances 1st April 2024 £	Incoming £	Expenditure £	Transfer between funds £	Balances 31st March 2025 £
Unrestricted Funds:					
General	18,906	41,400	(13,655)	(39,714)	6,937
Designated - Extraordinary Repair Fund	60,158	1,004	(10,464)	39,714	90,412
	<u>79,064</u>	<u>42,404</u>	<u>(24,119)</u>	<u>-</u>	<u>97,349</u>

	Balances 1st April 2023 £	Incoming £	Expenditure £	Transfer between funds £	Balances 31st March 2024 £
Unrestricted Funds:					
General	62,097	41,161	(24,257)	(60,095)	18,906
Designated - Extraordinary Repair Fund	-	63	-	60,095	60,158
	<u>62,097</u>	<u>41,224</u>	<u>(24,257)</u>	<u>-</u>	<u>79,064</u>

11. Analysis of Assets and Liabilities to Funds

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st March 2025 £
Unrestricted Funds:					
General	-	7,376	661	(1,100)	6,937
Designated - Extraordinary Repair Fund	-	90,412	-	-	90,412
	<u>-</u>	<u>97,788</u>	<u>661</u>	<u>(1,100)</u>	<u>97,349</u>

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st March 2024 £
Unrestricted Funds:					
General	-	19,133	646	(873)	18,906
Designated - Extraordinary Repair Fund	-	60,158	-	-	60,158
	<u>-</u>	<u>79,291</u>	<u>646</u>	<u>(873)</u>	<u>79,064</u>

WILLIAM BROWN ALMSHOUSES CHARITY

England & Wales - Charity number 211759

Accounts

REGISTERED CHARITY NUMBER: 211759

THE WILLIAM BROWN ALMSHOUSES CHARITY

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2024

THE WILLIAM BROWN ALMSHOUSES CHARITY

INDEX TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2024

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THE WILLIAM BROWN ALMSHOUSES CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2024

Charity name: The William Brown Almshouses Charity

Charity registration number: 211759

Charity address: William Brown Almshouse
C/O Susan Watkinson
10 Whitehurst Avenue
Hitchin
SG5 1SR

Trustees: Mr Edmund Wright - Chairman
Mrs Hannah Constantinidi
Mrs Stella Farr
Mrs Susan Watkinson
Mr Peter Carmody (Resigned 23-May-23)
Mr Robert Challans (Appointed 30-May-23)
Ms Carol Mumford (Appointed 16-Apr-24)
Mr Stephen Dyer (Appointed 25-Jun-24)

Clerk to the trustees: M. W. Seaman-Hill (Ceased 07-Nov-23)
(Provided by John Shilcock Ltd)

Independent examiner: Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Bankers: Barclays Bank PLC
5/6 High Street
Hitchin
SG5 1BJ

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their annual report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Objectives and Activities

Objectives and aims

The objectives of the charity are to provide houses of rest for deserving natives or residents of Hitchin, that may not find accommodation and security in the local community to suit their particular requirements and needs.

Significant activities

The charity's objectives are achieved by collecting an occupational charge from the residents who occupy the houses of rest under the control of the trustees. Such charges are utilised in maintaining, repairing and refurbishing the houses as necessary and the paying for the support costs for the functioning of the charity.

Public benefit

The trustees have paid due regard to the Charity Commissions Public Benefit Guidance and complied with section 17(5) of the Charities Act 2011 in exercising their powers and duties, and have sought to demonstrate that the charity continues to provide benefits to suitable persons who relate directly to its objectives. The benefits are publicly available to all who qualify. All applications are subject to due process and consideration without discrimination.

Achievements and Performance

Charitable activities

The properties controlled by the trustees continue to be maintained, repaired and refurbished in order that the existing and new residents are properly catered for.

The trustees have continued to make available the houses of rest under their control. The constant demand has reflected the need for such a charity that provides a valuable support service in the local community. The trustees continue a programme of repairs, maintenance and refurbishment so that occupancy is constantly at a high level.

Financial Review

Financial position

The financial results for the year as shown on pages 6 and 7 reflect the occupational charges collected from residents, investment income received in the year, the costs incurred in collecting the income and maintaining the properties, the support costs and the financial state of affairs of the charity at 31st March 2024.

Principle sources of income

The major source of income are occupational charges from residents. Occupational charges from residents were £1,869 higher than the previous year at £40,680 (2023: £38,811).

Principle items of expenditure

The trustees continue to monitor and control costs that are incurred after due consideration.

The main items of expenditure continue to be the repair and maintenance of the properties and gardens under the control of the trustees. Total expenditure on charitable activities decreased by £3,084 to £22,630 (2023: £25,714).

Overall in the year there was a net income of £16,967 (2023: £8,440).

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Reserves policy

Total funds held by the charity at 31st March 2024 were £79,064 (2023: £62,097). The trustees have decided in the year to create a new designated reserve in the year called the Extraordinary Repair Fund. The Extraordinary Repair Fund is to keep money aside to fund extraordinary repair work to the properties, the balance of the reserve at 31st March 2024 was £60,158 (2023: £Nil)

Reserves are required for:

- Unexpected repairs and maintenance that could be necessary at any time.
- Changes in internal refurbishments as necessary, within reason to accommodate specific or specialist needs of residents.

Based on the charity's activities and the age of the properties, the trustees aim to have unrestricted reserves to cover one year's expenditure. The estimated average yearly expenditure is £30,000. At 31st March 2024, the charity's unrestricted funds were in excess of the reserve policy. But the trustees consider this prudent so the charity has sufficient resources to cover the risks of unexpected repairs and maintenance to the properties. The trustees consider that the present level of occupational charges from residents is sufficient to ensure the present charitable activities can be maintained and are sufficient to meet the objectives of the charity.

Risk management

The trustees continue to assess and monitor the major risks to which they consider the charity is exposed particularly in relation to insurance, operations and finance.

Structure, Governance and Management

Governing document

The governing document of the registered charity is a will probate dated 8th May 1929 C.C scheme 15th August 1961. The charity's operational address is William Brown Almshouse C/O Susan Watkinson, 10 Whitehurst Avenue, Hitchin, SG5 1SR.

Organisational structure

The charity is administered by a Management Committee, all of whom are Trustees

The trustees meet 4 times per annum and are responsible for the objectives and activities of the charity. All the trustees contribute to the management of the charity.

The trustees were supported during the year by a clerk, provided by John Shilcock Ltd, who are professional property advisers, and who have since ceased in their role. They were responsible for:

- The collection of occupational charges from residents, monitoring and reporting on the maintenance and repairs required in respect of the properties controlled by the trustees.
- Ensuring that all directives of the trustees are appropriately implemented.

A policy of regular meetings means that all aspects of administering the charity are fully reviewed and monitored. The role of clerk has now been taken on by the trustees themselves.

Trustees induction and training

All trustees are familiar with the work of the charity and are involved in the activities. All trustees are issued with a copy of the Charity Commissioners booklet "The Essential Trustee" and a copy of the latest accounts to enhance their understanding of their statutory responsibilities. Trustees also attend relevant training courses throughout the year to support their roles.

Plans for future periods

The houses are of an age that repairs and maintenance are constantly required to comply with residents needs and relevant legislation.

The trustees have no specific plans other than to continue the management of the properties and administer charitable resources as appropriate especially to ensure the properties are repaired, maintained and refurbished to a satisfactory standard for existing and new residents.

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Trustees

The trustees who served during the year were:

Mr Edmund Wright - Chairman
Mrs Hannah Constantinidi
Mrs Stella Farr
Mrs Susan Watkinson
Mr Peter Carmody (Resigned 23-May-23)
Mr Robert Challans (Appointed 30-May-23)
Ms Carol Mumford (Appointed 16-Apr-24)
Mr Stephen Dyer (Appointed 25-Jun-24)

Statement of Trustees Responsibilities

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

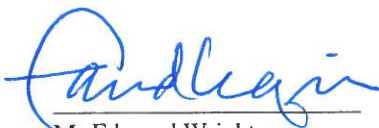
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications are resources, including the income and expenditure, of the charity 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 in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

The report was approved by order of the Board of Trustees on 17th September 2024 and signed on its behalf by:



Mr Edmund Wright
Chairman

THE WILLIAM BROWN ALMSHOUSES CHARITY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
THE WILLIAM BROWN ALMSHOUSES CHARITY
FOR THE YEAR ENDED 31ST MARCH 2024

Independent examiner's report to the trustees of The William Brown Almshouses Charity

I report to the trustees on my examination of the financial statements of The William Brown Almshouses Charity year ended 31st March 2024, which are set out on pages 6 to 11.

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 2011 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the 2011 Act. 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

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 financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Date: 17th September 2024

THE WILLIAM BROWN ALMSHOUSES CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted funds		2024 Total £	2023 Total £
		General fund £	Extraordinary repair fund £		
Income					
Income from charitable activities:					
Occupational charge from residents		40,680	-	40,680	38,811
Donations received		481	-	481	-
Investment income:					
Interest received		-	63	63	-
Total income		41,161	63	41,224	38,811
Expenditure					
	4.				
Cost of raising funds:					
Costs of collecting residents contributions		1,627	-	1,627	4,657
Expenditure on charitable activities:					
Charitable activities		22,630	-	22,630	25,714
Total expenditure		24,257	-	24,257	30,371
Net income before transfers		16,904	63	16,967	8,440
Transfers between funds		(60,095)	60,095	-	-
Net income before gains and losses		(43,191)	60,158	16,967	8,440
Other recognised gains/(losses)					
Unrealised gain/(loss) on investments		-	-	-	-
Net movement in funds		(43,191)	60,158	16,967	8,440
Reconciliation of funds					
Total funds brought forward		62,097	-	62,097	53,657
Total funds carried forward	10.	18,906	60,158	79,064	62,097

The notes on pages 8 to 11 form part of these financial statements.


All of the above results are derived from continuing activities. There are no other recognised gains or losses other than those stated above.

THE WILLIAM BROWN ALMSHOUSES CHARITY
BALANCE SHEET
AS AT 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Fixed assets					
Tangible assets	7.	-	-	-	-
Total fixed assets		-	-	-	-
Current assets					
Debtors	8.	646	-	646	478
Cash at bank		79,291	-	79,291	65,185
Total current assets		79,937	-	79,937	65,663
Current Liabilities					
Creditors:					
Amounts falling due within one year	9.	873	-	873	3,566
Net current assets		79,064	-	79,064	62,097
Net assets		79,064	-	79,064	62,097
The funds of the charity:					
Unrestricted funds	10.	79,064	-	79,064	62,097

The notes on pages 8 to 11 form part of these financial statements.

The accounts were approved by the Board of Trustees on 17th September 2024 and were signed on its behalf by:


 Mr Edmund Wright
 Chairman

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. Objective

To provide houses of rest for deserving natives or residents of Hitchin.

2. Status and Basis of Accounting

Status

The charity being a registered charity is not liable for taxation on any of its investment income, nor any other gains derived from carrying out its charitable activities.

Basis of accounting

The Financial Statements of the charity, which is a public benefit entity under FRS102, 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 1st January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention modified to include properties and investments at valuation.

3. Accounting Policies

Income

- Occupational charges represents contributions from residents or social services on behalf of residents of the properties under the control of the Trustees and is included on an entitlement basis.

Expenditure

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenses. All costs have been directly attributed to the functional categories of resources expended.

- Costs of raising funds comprise the costs of collecting occupational charges and investment management costs.
- Charitable activities expenditure comprise those costs incurred in the delivery of its activities and services for its beneficiaries together with support costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

Fund accounting

All funds held by the charity are considered unrestricted funds and are available to be used in accordance with the charitable objectives of each fund at the discretion of the Trustees.

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

4. Analysis of Expenditure

	2024	2023
	£	£
Costs of raising funds:		
Cost of collecting occupational charges	1,627	4,657
Expenditure on charitable activities:		
Water rates	1,118	4,282
Light and heat	64	207
Council tax	-	519
Property insurance	1,513	1,299
Garden maintenance	4,966	4,043
Garden improvements	1,342	-
NHDC Careline	1,056	1,096
Property repairs and maintenance	9,563	10,820
Subscription - Almshouses Association	232	189
Sundry expenses	856	1,171
Clerk's expenses	-	480
Legal and professional fees	1,260	300
Accountancy and independent examiner's fee	660	1,308
	22,630	25,714
Total expenditure	24,257	30,371

5. Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

6. Comparatives for the Statement of Financial Activities

	Note	Unrestricted fund £	Restricted fund £	2023 Total £
Income				
Income from charitable activities:				
Occupational charge from residents		38,811	-	38,811
Investment income:				
Interest received		-	-	-
Total income		38,811	-	38,811
Expenditure	4.			
Cost of raising funds:				
Costs of collecting residents contributions		4,657	-	4,657
Expenditure on charitable activities:				
Charitable activities		25,714	-	25,714
Total expenditure		30,371	-	30,371
Net income before transfers		8,440	-	8,440
Transfers between funds		-	-	-

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

6. Comparatives for the Statement of Financial Activities - continued

	Note	Unrestricted fund £	Restricted fund £	2023 Total £
Net income before gains and losses		8,440	-	8,440
Other recognised gains/(losses)				
Unrealised gain/(loss) on investments		-	-	-
Net movement in funds		8,440	-	8,440
Reconciliation of funds				
Total funds brought forward		53,657	-	53,657
Total funds carried forward	10.	<u>62,097</u>	<u>-</u>	<u>62,097</u>

7. Tangible Fixed Assets

Freehold Properties

The charity continues to own ten properties. The trustees do not have a record of the original cost of the properties. The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

8. Debtors

	2024 £	2023 £
Prepayments	646	478
	<u>646</u>	<u>478</u>

9. Creditors: Amounts Falling Due Within One Year

	2024 £	2023 £
Rent received in advance	213	213
Rent collection fees	-	814
Late purchase invoices	-	1,831
Accruals	660	708
	<u>873</u>	<u>3,566</u>

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

10. Funds

General:

To receive occupational charges from residents and investment income.
 To provide funds for the collection of rents and the support costs of the charity.
 To manage the properties and ensure they are fully insured, maintained and looked after.

Designated - Extraordinary Repair Fund:

To fund extraordinary repair work to the properties
 To ensure the properties are fully insured, maintained and looked after.

	Balances 1st April 2023 £	Incoming £	Expenditure £	Transfer between funds £	Balances 31st March 2024 £
Unrestricted Funds:					
General	62,097	41,161	(24,257)	(60,095)	18,906
Designated - Extraordinary Repair Fund	-	63	-	60,095	60,158
	<u>62,097</u>	<u>41,224</u>	<u>(24,257)</u>	<u>-</u>	<u>79,064</u>

	Balances 1st April 2022 £	Incoming £	Expenditure £	Transfer between funds £	Balances 31st March 2023 £
Unrestricted Funds:					
General	53,657	38,811	(30,371)	-	62,097
Designated - Extraordinary Repair Fund	-	-	-	-	-
	<u>53,657</u>	<u>38,811</u>	<u>(30,371)</u>	<u>-</u>	<u>62,097</u>

11. Analysis of Assets and Liabilities to Funds

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st March 2024 £
Unrestricted Funds:					
General	-	19,133	646	(873)	18,906
Designated - Extraordinary Repair Fund	-	60,158	-	-	60,158
	<u>-</u>	<u>79,291</u>	<u>646</u>	<u>(873)</u>	<u>79,064</u>

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st March 2023 £
Unrestricted Funds:					
General	-	65,185	478	(3,566)	62,097
Designated - Extraordinary Repair Fund	-	-	-	-	-
	<u>-</u>	<u>65,185</u>	<u>478</u>	<u>(3,566)</u>	<u>62,097</u>

WILLIAM BROWN ALMSHOUSES CHARITY

England & Wales - Charity number 211759

Accounts

REGISTERED CHARITY NUMBER: 211759

THE WILLIAM BROWN ALMSHOUSES CHARITY

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2023

THE WILLIAM BROWN ALMSHOUSES CHARITY

INDEX TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2023

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5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8-11	Notes to the Accounts

THE WILLIAM BROWN ALMSHOUSES CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2023

Charity name: The William Brown Almshouses Charity

Charity registration number: 211759

Charity address: William Brown Almshouse
C/O Susan Watkinson
10 Whitehurst Avenue
Hitchin
SG5 1SR

Trustees: Mr Edmund Wright - Chairman
Mr John Hayes (Resigned 17-Jan-23)
Mrs Hannah Constantinidi
Mrs Stella Farr
Mrs Susan Watkinson
Mr Peter Carmody (Resigned 23-May-23)
Mr Robert Challans (Appointed 30-May-23)

Clerk to the trustees: M. W. Seaman-Hill (Ceased 07-Nov-23)
(Provided by John Shilcock Ltd)

Independent examiner: Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Bankers: Barclays Bank PLC
5/6 High Street
Hitchin
SG5 1BJ

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

The trustees present their annual report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Objectives and Activities

Objectives and aims

The objectives of the charity are to provide houses of rest for deserving natives or residents of Hitchin, that may not find accommodation and security in the local community to suit their particular requirements and needs.

Significant activities

The charity's objectives are achieved by collecting an occupational charge from the residents who occupy the houses of rest under the control of the trustees. Such charges are utilised in maintaining, repairing and refurbishing the houses as necessary and the paying for the support costs for the functioning of the charity.

Public benefit

The trustees have paid due regard to the Charity Commissions Public Benefit Guidance and complied with section 17(5) of the Charities Act 2011 in exercising their powers and duties, and have sought to demonstrate that the charity continues to provide benefits to suitable persons who relate directly to its objectives. The benefits are publicly available to all who qualify. All applications are subject to due process and consideration without discrimination.

Achievements and Performance

Charitable activities

The properties controlled by the trustees continue to be maintained, repaired and refurbished in order that the existing and new residents are properly catered for.

The trustees have continued to make available the houses of rest under their control. The constant demand has reflected the need for such a charity that provides a valuable support service in the local community. The trustees continue a programme of repairs, maintenance and refurbishment so that occupancy is constantly at a high level.

Financial Review

Financial position

The financial results for the year as shown on pages 6 and 7 reflect the occupational charges collected from residents, investment income received in the year, the costs incurred in collecting the income and maintaining the properties, the support costs and the financial state of affairs of the charity at 31st March 2023.

Principle sources of income

The major source of income are occupational charges from residents.

Occupational charges from residents were £950 higher than the previous year at £38,811 (2022: £37,861).

Principle items of expenditure

The trustees continue to monitor and control costs that are incurred after due consideration.

The main items of expenditure continue to be the repair and maintenance of the properties and gardens under the control of the trustees, as well as the charges for water usage. Total expenditure on charitable activities increased by £9,642 to £25,714 (2022: £16,072).

Overall in the year there was a net income of £8,440 (2022: £17,162).

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Reserves policy

The trustees consider that the present level of occupational charges from residents is sufficient to ensure the present charitable activities can be maintained and are sufficient to meet the objectives of the charity.

Reserves are required for:

- Unexpected repairs and maintenance that could be necessary at any time.
- Changes in internal refurbishments as necessary, within reason to accommodate specific or specialist needs of residents.

Risk management

The trustees continue to assess and monitor the major risks to which they consider the charity is exposed particularly in relation to insurance, operations and finance.

Structure, Governance and Management

Governing document

The governing document of the registered charity is a will probate dated 8th May 1929 C.C scheme 15th August 1961. The charity's operational address is William Brown Almshouse C/O Susan Watkinson, 10 Whitehurst Avenue, Hitchin, SG5 1SR.

Organisational structure

The charity is administered by a Management Committee, all of whom are Trustees

The trustees meet 2 or 3 times per annum and are responsible for the objectives and activities of the charity. All the trustees contribute to the management of the charity.

The trustees were supported during the year by a clerk, provided by John Shilcock Ltd, who are professional property advisers, and who have since ceased in their role. They were responsible for:

- The collection of occupational charges from residents, monitoring and reporting on the maintenance and repairs required in respect of the properties controlled by the trustees.
- Ensuring that all directives of the trustees are appropriately implemented.

A policy of regular meetings means that all aspects of administering the charity are fully reviewed and monitored. The role of clerk has now been taken on by the trustees themselves.

Trustees induction and training

All trustees are familiar with the work of the charity and are involved in the activities.

All trustees are issued with a copy of the Charity Commissioners booklet "The Essential Trustee" and a copy of the latest accounts to enhance their understanding of their statutory responsibilities.

Plans for future periods

The houses are of an age that repairs and maintenance are constantly required to comply with residents needs and relevant legislation.

The trustees have no specific plans other than to continue the management of the properties and administer charitable resources as appropriate especially to ensure the properties are repaired, maintained and refurbished to a satisfactory standard for existing and new residents.

Trustees

The trustees who served during the year were:

Mr Edmund Wright - Chairman

Mr John Hayes (Resigned 17-Jan-23)

Mrs Hannah Constantinidi

Mrs Stella Farr

Mrs Susan Watkinson

Mr Peter Carmody (Resigned 23-May-23)

Mr Robert Challans (Appointed 30-May-23)

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Statement of Trustees Responsibilities

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

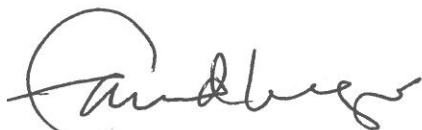
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications are resources, including the income and expenditure, of the charity 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 in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

The report was approved by order of the Board of Trustees on 27 November 2023 and signed on its behalf by:



Mr Edmund Wright
Chairman

THE WILLIAM BROWN ALMSHOUSES CHARITY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
THE WILLIAM BROWN ALMSHOUSES CHARITY
FOR THE YEAR ENDED 31ST MARCH 2023

Independent examiner's report to the trustees of The William Brown Almshouses Charity

I report to the trustees on my examination of the financial statements of The William Brown Almshouses Charity year ended 31 March 2023, which are set out on pages 6 to 11.

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 2011 Act').

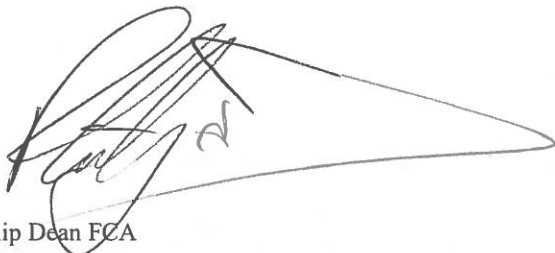
Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Date: 27 November 2023

THE WILLIAM BROWN ALMSHOUSES CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2023

	Note	Unrestricted fund £	Restricted fund £	2023 Total £	2022 Total £
Income					
Income from charitable activities:					
Occupational charge from residents		38,811	-	38,811	37,861
Investment income:					
Interest received		-	-	-	-
Total income		<u>38,811</u>	<u>-</u>	<u>38,811</u>	<u>37,861</u>
Expenditure					
	4.				
Cost of raising funds:					
Costs of collecting residents contributions		4,657	-	4,657	4,627
Expenditure on charitable activities:					
Charitable activities		25,714	-	25,714	16,072
Total expenditure		<u>30,371</u>	<u>-</u>	<u>30,371</u>	<u>20,699</u>
Net income before transfers		8,440	-	8,440	17,162
Transfers between funds		-	-	-	-
Net income before gains and losses		8,440	-	8,440	17,162
Other recognised gains/(losses)					
Unrealised gain/(loss) on investments		-	-	-	-
Net movement in funds		8,440	-	8,440	17,162
Reconciliation of funds					
Total funds brought forward		53,657	-	53,657	36,495
Total funds carried forward	10.	<u>62,097</u>	<u>-</u>	<u>62,097</u>	<u>53,657</u>

The notes on pages 8 to 11 form part of these financial statements.

All of the above results are derived from continuing activities. There are no other recognised gains or losses other than those stated above.

THE WILLIAM BROWN ALMSHOUSES CHARITY
BALANCE SHEET
AS AT 31ST MARCH 2023

	Note	Unrestricted Funds £	2023 £	2022 £
Fixed assets				
Tangible assets	7.	-	-	-
Total fixed assets		-	-	-
Current assets				
Debtors	8.	478	478	432
Cash at bank		65,185	65,185	54,902
Total current assets		65,663	65,663	55,334
Current Liabilities				
Creditors: Amounts falling due within one year	9.	3,566	3,566	1,677
Net current assets		62,097	62,097	53,657
Net assets		62,097	62,097	53,657
The funds of the charity:				
Unrestricted funds	10.	62,097	62,097	53,657

The notes on pages 8 to 11 form part of these financial statements.

The accounts were approved by the Board of Trustees on 27 November 2023 and were signed on its behalf by:


 Mr Edmund Wright
 Chairman

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. Objective

To provide houses of rest for deserving natives or residents of Hitchin.

2. Status and Basis of Accounting

Status

The charity being a registered charity is not liable for taxation on any of its investment income, nor any other gains derived from carrying out its charitable activities.

Basis of accounting

The Financial Statements of the charity, which is a public benefit entity under FRS102, 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 1st January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention modified to include properties and investments at valuation.

3. Accounting Policies

Income

- Occupational charges represents contributions from residents or social services on behalf of residents of the properties under the control of the Trustees and is included on an entitlement basis.

Expenditure

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenses. All costs have been directly attributed to the functional categories of resources expended.

- Costs of raising funds comprise the costs of collecting occupational charges and investment management costs.
- Charitable activities expenditure comprise those costs incurred in the delivery of its activities and services for its beneficiaries together with support costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

Fund accounting

All funds held by the charity are considered unrestricted funds and are available to be used in accordance with the charitable objectives of each fund at the discretion of the Trustees.

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

4. Analysis of Expenditure

	2023 £	2022 £
Costs of raising funds:		
Cost of collecting occupational charges	4,657	4,627
Expenditure on charitable activities:		
Water rates	4,282	4,279
Light and heat	207	69
Council tax	519	-
Property insurance	1,299	1,176
Garden maintenance	4,043	4,268
NHDC Careline	1,096	1,296
Property repairs and maintenance	10,820	2,824
Subscription - Almshouses Association	189	46
Sundry expenses	1,171	962
Clerk's expenses	480	480
Legal and professional fees	300	-
Accountancy and independent examiner's fee	1,308	672
	25,714	16,072
Total expenditure	30,371	20,699

5. Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. Comparatives for the Statement of Financial Activities

	Note	Unrestricted fund £	Restricted fund £	2022 Total £
Income				
Income from charitable activities:				
Occupational charge from residents		37,861	-	37,861
Investment income:				
Interest received		-	-	-
Total income		37,861	-	37,861
Expenditure	4.			
Cost of raising funds:				
Costs of collecting residents contributions		4,627	-	4,627
Expenditure on charitable activities:				
Charitable activities		16,072	-	16,072
Total expenditure		20,699	-	20,699
Net income before transfers		17,162	-	17,162
Transfers between funds		-	-	-

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

6. Comparatives for the Statement of Financial Activities - continued

Note	Unrestricted fund £	Restricted fund £	2022 Total £
Net income before gains and losses	17,162	-	17,162
Other recognised gains/(losses)			
Unrealised gain/(loss) on investments	-	-	-
Net movement in funds	17,162	-	17,162
Reconciliation of funds			
Total funds brought forward	36,495	-	36,495
Total funds carried forward	10. 53,657	-	53,657

7. Tangible Fixed Assets

Freehold Properties

The charity continues to own ten properties. The trustees do not have a record of the original cost of the properties. The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

8. Debtors

	2023 £	2022 £
Prepayments	478	432
	<u>478</u>	<u>432</u>

9. Creditors: Amounts Falling Due Within One Year

	2023 £	2022 £
Rent received in advance	213	214
Rent collection fees	814	791
Late purchase invoices	1,831	-
Accruals	708	672
	<u>3,566</u>	<u>1,677</u>

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

10. Funds

General:

To receive occupational charges from residents and investment income.

To provide funds for the collection of rents and the support costs of the charity.

To manage the properties and ensure they are fully insured, maintained and looked after.

	Balances 1st April 2022 £	Incoming £	Expenditure £	Interest received £	Balances 31st March 2023 £
Unrestricted Funds:					
General	53,657	38,811	(30,371)	-	62,097
	<u>53,657</u>	<u>38,811</u>	<u>(30,371)</u>	<u>-</u>	<u>62,097</u>

	Balances 1st April 2021 £	Incoming £	Expenditure £	Interest received £	Balances 31st March 2022 £
Unrestricted Funds:					
General	36,495	37,861	(20,699)	-	53,657
	<u>36,495</u>	<u>37,861</u>	<u>(20,699)</u>	<u>-</u>	<u>53,657</u>

11. Analysis of Assets and Liabilities to Funds

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st March 2023 £
Unrestricted Funds:					
General	-	65,185	478	(3,566)	62,097
	<u>-</u>	<u>65,185</u>	<u>478</u>	<u>(3,566)</u>	<u>62,097</u>

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st March 2022 £
Unrestricted Funds:					
General	-	54,902	432	(1,677)	53,657
	<u>-</u>	<u>54,902</u>	<u>432</u>	<u>(1,677)</u>	<u>53,657</u>

WILLIAM BROWN ALMSHOUSES CHARITY

England & Wales - Charity number 211759

Accounts

REGISTERED CHARITY NUMBER: 211759

THE WILLIAM BROWN ALMSHOUSES CHARITY

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

THE WILLIAM BROWN ALMSHOUSES CHARITY

INDEX TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

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6	Statement of Financial Activities
7	Balance Sheet
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THE WILLIAM BROWN ALMSHOUSES CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2022

Charity name: The William Brown Almshouses Charity

Charity registration number: 211759

Charity address: Messrs. John Shilcock
99 Bancroft
Hitchin
SG5 1NQ

Trustees: Mr Edmund Wright - Chairman
Mrs Lucy Farley (Resigned 18-Jan-22)
Mr John Hayes
Mrs Hannah Constantinidi
Mrs Stella Farr
Mrs Sue Watkinson
Mr Peter Carmody (Appointed 13-Jun-22)

Clerk to the trustees: M. W. Seaman-Hill
(Provided by Messrs. John Shilcock)

Independent examiner: Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Bankers: Barclays Bank PLC
5/6 High Street
Hitchin
SG5 1BJ

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their annual report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Objectives and Activities

Objectives and aims

The objectives of the charity are to provide houses of rest for deserving natives or residents of Hitchin, that may not find accommodation and security in the local community to suit their particular requirements and needs.

Significant activities

The charity's objectives are achieved by collecting an occupational charge from the residents who occupy the houses of rest under the control of the trustees. Such charges are utilised in maintaining, repairing and refurbishing the houses as necessary and the paying for the support costs for the functioning of the charity.

Public benefit

The trustees have paid due regard to the Charity Commissions Public Benefit Guidance and complied with section 17(5) of the Charities Act 2011 in exercising their powers and duties, and have sought to demonstrate that the charity continues to provide benefits to suitable persons who relate directly to its objectives. The benefits are publicly available to all who qualify. All applications are subject to due process and consideration without discrimination.

Achievements and Performance

Charitable activities

The properties controlled by the trustees continue to be maintained, repaired and refurbished in order that the existing and new residents are properly catered for.

The trustees have continued to make available the houses of rest under their control. The constant demand has reflected the need for such a charity that provides a valuable support service in the local community. The trustees continue a programme of repairs, maintenance and refurbishment so that occupancy is constantly at a high level.

Fortunately, the charity has thus far been relatively unaffected by the ongoing Covid-19 pandemic. Since the pandemic started, the occupational charges from residents and income from investments has been maintained at pre Covid-19 levels and this year has surpassed the previous year's level, but the trustees are aware of the possible impact in the near future whilst uncertainty remains.

Financial Review

Financial position

The financial results for the year as shown on pages 6 and 7 reflect the occupational charges collected from residents, investment income received in the year, the costs incurred in collecting the income and maintaining the properties, the support costs and the financial state of affairs of the charity at 31st March 2022.

Principle sources of income

The major source of income are occupational charges from residents. Occupational charges from residents were £2,568 higher than the previous year at £37,861 (2021: £35,293).

Principle items of expenditure

The trustees continue to monitor and control costs that are incurred after due consideration. The main item of expenditure continued to be the repair and maintenance of the properties and gardens under the control of the trustees. Total expenditure on charitable activities decreased by £13,951 from £30,023 to £16,072.

Overall in the year there was a net income of £17,162 (2021: £1,035).

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Reserves policy

The trustees consider that the present level of occupational charges from residents is sufficient to ensure the present charitable activities can be maintained and are sufficient to meet the objectives of the charity.

Reserves are required for:

- Unexpected repairs and maintenance that could be necessary at any time.
- Changes in internal refurbishments as necessary, within reason to accommodate specific or specialist needs of residents.

Risk management

The trustees continue to assess and monitor the major risks to which they consider the charity is exposed particularly in relation to insurance, operations and finance.

Structure, Governance and Management

Governing document

The governing document of the registered charity is a will probate dated 8th May 1929 C.C scheme 15th August 1961. The charity's operational address is Shilcock House, 99 Bancroft, Hitchin, Herts, SG5 1NQ.

Organisational structure

The charity is administered by a Management Committee, all of whom are Trustees

The trustees meet 2 or 3 times per annum and are responsible for the objectives and activities of the charity.

All the trustees contribute to the management of the charity.

The trustees are supported by a clerk, provided by Messrs John Shilcock, professional property advisers, who is responsible for:

- The collection of occupational charges from residents, monitoring and reporting on the maintenance and repairs required in respect of the properties controlled by the trustees.
- Ensuring that all directives of the trustees are appropriately implemented.

A policy of regular meetings means that all aspects of administering the charity are fully reviewed and monitored.

Trustees induction and training

All trustees are familiar with the work of the charity and are involved in the activities.

All trustees are issued with a copy of the Charity Commissioners booklet "The Essential Trustee" and a copy of the latest accounts to enhance their understanding of their statutory responsibilities.

Plans for future periods

The houses are of an age that repairs and maintenance are constantly required to comply with residents needs and relevant legislation.

The trustees have no specific plans other than to continue the management of the properties and administer charitable resources as appropriate especially to ensure the properties are repaired, maintained and refurbished to a satisfactory standard for existing and new residents.

Trustees

The trustees who served during the year were:

Mr Edmund Wright - Chairman

Mrs Lucy Farley (Resigned 18-Jan-22)

Mr John Hayes

Mrs Hannah Constantinidi

Mrs Stella Farr

Mrs Sue Watkinson

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Statement of Trustees Responsibilities

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

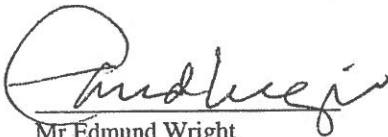
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications are resources, including the income and expenditure, of the charity 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 in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

The report was approved by order of the Board of Trustees on 12-8-2022 and signed on its behalf by:



Mr Edmund Wright
Trustee

THE WILLIAM BROWN ALMSHOUSES CHARITY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
THE CHARITY OF CHARLES COLLISON
FOR THE YEAR ENDED 31ST MARCH 2022

Independent examiner's report to the trustees of The William Brown Almshouses Charity

I report to the trustees on my examination of the financial statements of The William Brown Almshouses Charity year ended 31 March 2022, which are set out on pages 6 to 11.

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 2011 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the 2011 Act. 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

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 financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Date: 12 SEPTEMBER 2022

THE WILLIAM BROWN ALMSHOUSES CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2022

	Note	Unrestricted fund £	Restricted fund £	2022 Total £	2021 Total £
Income					
Income from charitable activities:					
Occupational charge from residents		37,861	-	37,861	35,293
Investment income:					
Interest received		-	-	-	-
Total income		37,861	-	37,861	35,293
Expenditure					
	4.				
Cost of raising funds:					
Costs of collecting residents contributions		4,627	-	4,627	4,235
Expenditure on charitable activities:					
Charitable activities		16,072	-	16,072	30,023
Total expenditure		20,699	-	20,699	34,258
Net income/(expenditure) before transfers		17,162	-	17,162	1,035
Transfers between funds		-	-	-	-
Net income /(expenditure) before gains and losses		17,162	-	17,162	1,035
Other recognised gains/(losses)					
Unrealised gain/(loss) on investments		-	-	-	-
Net movement in funds		17,162	-	17,162	1,035
Reconciliation of funds					
Total funds brought forward		36,495	-	36,495	35,460
Total funds carried forward	10.	53,657	-	53,657	36,495

The notes on pages 8 to 11 form part of these financial statements.

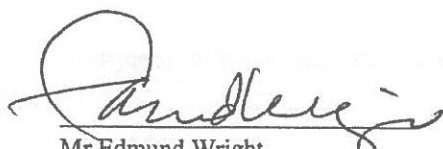
All of the above results are derived from continuing activities. There are no other recognised gains or losses other than those stated above.

THE WILLIAM BROWN ALMSHOUSES CHARITY
BALANCE SHEET
AS AT 31ST MARCH 2022

	Note	Unrestricted Funds £	2022 £	2021 £
Fixed assets				
Tangible assets	7.	-	-	-
Total fixed assets		-	-	-
Current assets				
Debtors	8.	432	432	288
Cash at bank		54,902	54,902	37,739
Total current assets		55,334	55,334	38,027
Current Liabilities				
Creditors: Amounts falling due within one year	9.	1,677	1,677	1,532
Net current assets		53,657	53,657	36,495
Net assets		53,657	53,657	36,495
The funds of the charity:				
Unrestricted funds	10.	53,657	53,657	36,495

The notes on pages 8 to 11 form part of these financial statements.

The accounts were approved by the Board of Trustees on *12-56-2022* and were signed on its behalf by:


Mr Edmund Wright
Trustee

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. Objective

To provide houses of rest for deserving natives or residents of Hitchin.

2. Status and Basis of Accounting

Status

The charity being a registered charity is not liable for taxation on any of its investment income, nor any other gains derived from carrying out its charitable activities.

Basis of accounting

The Financial Statements of the charity, which is a public benefit entity under FRS102, 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 1st January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention modified to include properties and investments at valuation.

3. Accounting Policies

Income

- Occupational charges represents contributions from residents or social services on behalf of residents of the properties under the control of the Trustees and is included on an entitlement basis.

Expenditure

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenses. All costs have been directly attributed to the functional categories of resources expended.

- Costs of raising funds comprise the costs of collecting occupational charges and investment management costs.
- Charitable activities expenditure comprise those costs incurred in the delivery of its activities and services for its beneficiaries together with support costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

Fund accounting

All funds held by the charity are considered unrestricted funds and are available to be used in accordance with the charitable objectives of each fund at the discretion of the Trustees.

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

4. Analysis of Expenditure

	2022 £	2021 £
Costs of raising funds:		
Cost of collecting occupational charges	4,627	4,235
Expenditure on charitable activities:		
Water rates	4,279	4,127
Light and heat	69	23
Property insurance	1,176	1,181
Garden maintenance	4,268	4,711
NHDC Careline	1,296	1,055
Property repairs and maintenance	2,824	16,446
Subscription - Almshouses Association	46	182
Sundry expenses	962	888
Clerk's expenses	480	480
Accountancy and independent examiner's fee	672	930
	16,072	30,023
Total expenditure	20,699	34,258

5. Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. Comparatives for the Statement of Financial Activities

	Note	Unrestricted fund £	Restricted fund £	2021 Total £
Income				
Income from charitable activities:				
Occupational charge from residents		35,293	-	35,293
Investment income:				
Interest received		-	-	-
Total income		35,293	-	35,293
Expenditure	4.			
Cost of raising funds:				
Costs of collecting residents contributions		4,235	-	4,235
Expenditure on charitable activities:				
Charitable activities		30,023	-	30,023
Total expenditure		34,258	-	34,258
Net income/(expenditure) before transfers		1,035	-	1,035
Transfers between funds		-	-	-
Net income /(expenditure) before gains and losses		1,035	-	1,035

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

6. Comparatives for the Statement of Financial Activities - continued

	Note	Unrestricted fund £	Restricted fund £	2021 Total £
Other recognised gains/(losses)				
Unrealised gain/(loss) on investments		-	-	-
Net movement in funds		1,035	-	1,035
Reconciliation of funds				
Total funds brought forward		35,460	-	35,460
Total funds carried forward	10.	36,495	-	36,495

7. Tangible Fixed Assets

Freehold Properties

The charity continues to own ten properties. The trustees do not have a record of the original cost of the properties. The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

8. Debtors

	2022 £	2021 £
Prepayments	432	288
	<u>432</u>	<u>288</u>

9. Creditors: Amounts Falling Due Within One Year

	2022 £	2021 £
Rent received in advance	214	-
Rent collection fees	791	697
Accruals	672	835
	<u>1,677</u>	<u>1,532</u>

10. Funds

General:

To receive occupational charges from residents and investment income.

To provide funds for the collection of rents and the support costs of the charity.

To manage the properties and ensure they are fully insured, maintained and looked after.

	Balances 1st April 2021 £	Incoming £	Expenditure £	Interest received £	Balances 31st March 2022 £
Unrestricted Funds:					
General	36,495	37,861	(20,699)	-	53,657
	<u>36,495</u>	<u>37,861</u>	<u>(20,699)</u>	<u>-</u>	<u>53,657</u>

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

10. Funds - continued

	Balances 1st April 2020 £	Incoming £	Expenditure £	Interest received £	Balances 31st March 2021 £
Unrestricted Funds:					
General	35,460	35,293	(34,258)	-	36,495
	<u>35,460</u>	<u>35,293</u>	<u>(34,258)</u>	<u>-</u>	<u>36,495</u>

11. Analysis of Assets and Liabilities to Funds

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st December 2022 £
Unrestricted Funds:					
General	-	54,902	432	(1,677)	53,657
	<u>-</u>	<u>54,902</u>	<u>432</u>	<u>(1,677)</u>	<u>53,657</u>

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st December 2021 £
Unrestricted Funds:					
General	-	37,739	288	(1,532)	36,495
	<u>-</u>	<u>37,739</u>	<u>288</u>	<u>(1,532)</u>	<u>36,495</u>

WILLIAM BROWN ALMSHOUSES CHARITY

England & Wales - Charity number 211759

Accounts

REGISTERED CHARITY NUMBER: 211759

THE WILLIAM BROWN ALMSHOUSES CHARITY

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

THE WILLIAM BROWN ALMSHOUSES CHARITY

INDEX TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

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6	Statement of Financial Activities
7	Balance Sheet
8-10	Notes to the Accounts

THE WILLIAM BROWN ALMSHOUSES CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2021

Charity name: The William Brown Almshouses Charity

Charity registration number: 211759

Charity address: Messrs. John Shilcock
99 Bancroft
Hitchin
SG5 1NQ

Trustees: Mr Edmund Wright Chairman from 1st April 2021
Mrs Lucy Farley Vice-Chair from 1st April 2021
Mr John Hayes Chairman to 31st March 2021
Mrs Hannah Constantinidi
Mrs Stella Farr
Mrs Sue Watkinson

Clerk to the trustees: M. W. Seaman-Hill
(Provided by Messrs. John Shilcock)

Independent examiner: Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Bankers: Barclays Bank PLC
5/6 High Street
Hitchin
SG5 1BJ

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their annual report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Objectives and Activities

Objectives and aims

The objectives of the charity are to provide houses of rest for deserving natives or residents of Hitchin, that may not find accommodation and security in the local community to suit their particular requirements and needs.

Significant activities

The charity's objectives are achieved by collecting an occupational charge from the residents who occupy the houses of rest under the control of the trustees. Such charges are utilised in maintaining, repairing and refurbishing the houses as necessary and the paying for the support costs for the functioning of the charity.

Public benefit

The trustees have paid due regard to the Charity Commissions Public Benefit Guidance and compiled with section 17(5) of the Charities Act 2011 in exercising their powers and duties, and have sought to demonstrate that the charity continues to provide benefits to suitable persons who relate directly to its objectives. The benefits are publicly available to all who qualify. All applications are subject to due process and consideration without discrimination.

Achievements and Performance

Charitable activities

The properties controlled by the trustees continue to be maintained, repaired and refurbished in order that the existing and new residents are properly catered for.

The trustees have continued to make available the houses of rest under their control. The constant demand has reflected the need for such a charity that provides a valuable support service in the local community. The trustees continue a programme of repairs, maintenance and refurbishment so that occupancy is constantly at a high level.

Fortunately, the charity has thus far been relatively unaffected by the ongoing Covid-19 pandemic. Since the pandemic started, the occupational charges from residents and income from investments has been maintained at almost the previous year's level, but the trustees are aware of the possible impact in the near future whilst restrictions remain in place.

Financial Review

Financial position

The financial results for the year as shown on pages 6 and 7 reflect the occupational charges collected from residents, investment income received in the year, the costs incurred in collecting the income and maintaining the properties, the support costs and the financial state of affairs of the charity at 31st March 2021.

Principle sources of income

The major source of income are occupational charges from residents. Occupational charges from residents were £1,642 higher than the previous year at £35,293 (2020: £33,651).

Principle items of expenditure

The trustees continue to monitor and control costs that are incurred after due consideration. The main item of expenditure continued to be the repair and maintenance of the properties and gardens under the control of the trustees. Total expenditure on charitable activities decreased by £23,349 from £53,372 to £30,023.

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Overall in the year there was a net income of £1,035 (2020: £20,037 deficit).

Reserves policy

The trustees consider that the present level of occupational charges from residents is sufficient to ensure the present charitable activities can be maintained and are sufficient to meet the objectives of the charity.

Reserves are required for:

- Unexpected repairs and maintenance that could be necessary at any time.
- Changes in internal refurbishments as necessary, within reason to accommodate specific or specialist needs of residents.

Risk management

The trustees continue to assess and monitor the major risks to which they consider the charity is exposed particularly in relation to insurance, operations and finance.

Structure, Governance and Management

Governing document

The governing document of the registered charity is a will probate dated 8th May 1929 C.C scheme 15th August 1961.

The charity's operational address is Shilcock House, 99 Bancroft, Hitchin, Herts, SG5 1NQ.

Organisational structure

The charity is administered by a Management Committee, all of whom are Trustees

The trustees meet 2 or 3 times per annum and are responsible for the objectives and activities of the charity.

All the trustees contribute to the management of the charity.

The trustees are supported by a clerk, provided by Messrs John Shilcock, professional property advisers, who is responsible for:

- The collection of occupational charges from residents, monitoring and reporting on the maintenance and repairs required in respect of the properties controlled by the trustees.
- Ensuring that all directives of the trustees are appropriately implemented.

A policy of regular meetings means that all aspects of administering the charity are fully reviewed and monitored.

Trustees induction and training

All trustees are familiar with the work of the charity and are involved in the activities.

All trustees are issued with a copy of the Charity Commissioners booklet "The Essential Trustee" and a copy of the latest accounts to enhance their understanding of their statutory responsibilities.

Plans for future periods

The houses are of an age that repairs and maintenance are constantly required to comply with residents needs and relevant legislation.

The trustees have no specific plans other than to continue the management of the properties and administer charitable resources as appropriate especially to ensure the properties are repaired, maintained and refurbished to a satisfactory standard for existing and new residents.

THE WILLIAM BROWN ALMSHOUSES CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Trustees

The trustees who served during the year were:

Mr Edmund Wright	Chairman from 1st April 2021
Mrs Lucy Farley	Vice-Chair from 1st April 2021
Mr John Hayes	Chairman to 31st March 2021
Mrs Hannah Constantinidi	
Mrs Stella Farr	
Mrs Sue Watkinson	

Statement of Trustees Responsibilities

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

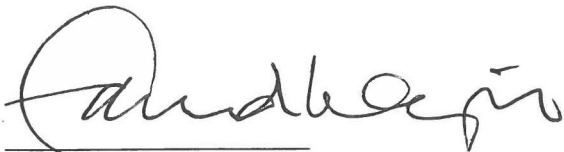
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications are resources, including the income and expenditure, of the charity 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 in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

The report was approved by order of the Board of Trustees on 10 AUG-2021 and signed on its behalf by:



Mr Edmund Wright
Trustee

THE WILLIAM BROWN ALMSHOUSES CHARITY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
THE CHARITY OF CHARLES COLLISON
FOR THE YEAR ENDED 31ST MARCH 2021

Independent examiner's report to the trustees of Rands Eleemosynary and Rands Non Ecclesiastical Charities

I report to the trustees on my examination of the financial statements of The William Brown Almshouses Charity year ended 31 March 2021, which are set out on pages 6 to 10.

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 2011 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the 2011 Act. 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

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 financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Philip Dean FCA
Hicks and Company
Chartered Accountants
First Floor, 99 Bancroft
Hitchin
SG5 1NQ

Date: 21-OCTOBER 2021

THE WILLIAM BROWN ALMSHOUSES CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2021

	Note	Unrestricted fund £	Restricted fund £	2021 Total £	2020 Total £
Income					
Income from charitable activities:					
Occupational charge from residents		35,293	-	35,293	33,651
Investment income:					
Interest received		-	-	-	-
Total income		35,293	-	35,293	33,651
Expenditure					
	4.				
Cost of raising funds:					
Costs of collecting residents contributions		4,235	-	4,235	316
Expenditure on charitable activities:					
Charitable activities		30,023	-	30,023	53,372
Total expenditure		34,258	-	34,258	53,688
Net income/(expenditure) before transfers		1,035	-	1,035	(20,037)
Transfers between funds					
		-	-	-	-
Net income /(expenditure) before gains and losses		1,035	-	1,035	(20,037)
Other recognised gains/(losses)					
Unrealised gain/(loss) on investments		-	-	-	-
Net movement in funds		1,035	-	1,035	(20,037)
Reconciliation of funds					
Total funds brought forward		35,460	-	35,460	55,497
Total funds carried forward	9.	36,495	-	36,495	35,460

The notes on pages 8 to 10 form part of these financial statements.

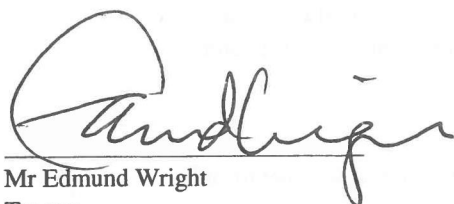
All of the above results are derived from continuing activities. There are no other recognised gains or losses other than those stated above.

THE WILLIAM BROWN ALMSHOUSES CHARITY
BALANCE SHEET
AS AT 31ST MARCH 2021

	Note	Unrestricted Funds £	2021 £	2020 £
Fixed assets				
Tangible assets	6.	-	-	-
Total fixed assets		-	-	-
Current assets				
Debtors	7.	288	288	302
Cash at bank		37,739	37,739	36,514
Total current assets		38,027	38,027	36,816
Current Liabilities				
Creditors: Amounts falling due within one year	8.	1,532	1,532	1,356
Net current assets		36,495	36,495	35,460
Net assets		36,495	36,495	35,460
The funds of the charity:				
Unrestricted funds	9.	36,495	36,495	35,460

The notes on pages 8 to 10 form part of these financial statements.

The accounts were approved by the Board of Trustees on *10-4-21* 2021 and were signed on its behalf by:



Mr Edmund Wright
Trustee

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. Objective

To provide houses of rest for deserving natives or residents of Hitchin.

2. Status and Basis of Accounting

Status

The charity being a registered charity is not liable for taxation on any of its investment income, nor any other gains derived from carrying out its charitable activities.

Basis of accounting

The Financial Statements of the charity, which is a public benefit entity under FRS102, 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 1st January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention modified to include properties and investments at valuation.

3. Accounting Policies

Income

- Occupational charges represents contributions from residents or social services on behalf of residents of the properties under the control of the Trustees and is included on an entitlement basis.

Expenditure

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenses. All costs have been directly attributed to the functional categories of resources expended.

- Costs of raising funds comprise the costs of collecting occupational charges and investment management costs.
- Charitable activities expenditure comprise those costs incurred in the delivery of its activities and services for its beneficiaries together with support costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

Fund accounting

All funds held by the charity are considered unrestricted funds and are available to be used in accordance with the charitable objectives of each fund at the discretion of the Trustees.

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

4. <u>Analysis of Expenditure</u>	2021	2020
	£	£
Costs of raising funds:		
Cost of collecting occupational charges	<u>4,235</u>	<u>316</u>
Expenditure on charitable activities:		
Water rates	4,127	4,350
Light and heat	23	120
Property insurance	1,181	924
Garden maintenance	4,711	8,480
Garden improvements	-	19,056
NHDC Careline	1,055	1,104
Property repairs and maintenance	16,446	17,292
Subscription - Almshouses Association	182	179
Sundry expenses	888	1,009
Clerk's expenses	480	-
Accountancy and independent examiner's fee	930	858
	<u>30,023</u>	<u>53,372</u>
Total expenditure	<u><u>34,258</u></u>	<u><u>53,688</u></u>

5. Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. Tangible Fixed Assets

Freehold Properties

The charity continues to own ten properties. The trustees do not have a record of the original cost of the properties. The trustees do not believe it is necessary to undertake a professional valuation given the special nature and use of the properties.

7. Debtors

	2021	2020
	£	£
Prepayments	<u>288</u>	<u>302</u>
	<u><u>288</u></u>	<u><u>302</u></u>

8. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Rent collection fees	697	316
Accruals	835	1,040
	<u>1,532</u>	<u>1,356</u>

THE WILLIAM BROWN ALMSHOUSES CHARITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

9. Funds

General:

To receive occupational charges from residents and investment income.

To provide funds for the collection of rents and the support costs of the charity.

To manage the properties and ensure they are fully insured, maintained and looked after.

	Balances 1st April 2020 £	Incoming £	Expenditure £	Interest received £	Balances 31st March 2021 £
Unrestricted Funds:					
General	35,460	35,293	(34,258)	-	36,495
	<u>35,460</u>	<u>35,293</u>	<u>(34,258)</u>	<u>-</u>	<u>36,495</u>

	Balances 1st April 2019 £	Incoming £	Expenditure £	Interest received £	Balances 31st March 2020 £
Unrestricted Funds:					
General	55,497	33,651	(53,688)	-	35,460
	<u>55,497</u>	<u>33,651</u>	<u>(53,688)</u>	<u>-</u>	<u>35,460</u>

10. Analysis of Assets and Liabilities to Funds

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st December 2021 £
Unrestricted Funds:					
General	-	37,739	288	(1,532)	36,495
	<u>-</u>	<u>37,739</u>	<u>288</u>	<u>(1,532)</u>	<u>36,495</u>

	Fixed assets: Properties £	Bank £	Current assets £	Current liabilities £	Net assets 31st December 2020 £
Unrestricted Funds:					
General	-	36,514	302	(1,356)	35,460
	<u>-</u>	<u>36,514</u>	<u>302</u>	<u>(1,356)</u>	<u>35,460</u>