

# THE VIGNE-BREMNER ALMSHOUSES

England & Wales · Charity number 213816

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1963-01-30

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

## Contact

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**Address** 14 Virginia Court  
Station Parade  
Virginia Water  
Surrey  
GU25 4AF

**Phone** 07887552902

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

## Activities

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**Objects:** ALMSHOUSES FOR POOR AGED OR INFIRM PERSONS RESIDENT AT THE TIME OF APPOINTMENT IN THE AREA OF BENEFIT.

**Activities:** THE EIGHT SELF CONTAINED BED SITTING ROOMS, SEPARATE KITCHENS AND SHOWER ROOMS ARE AVAILABLE FOR SINGLE PEOPLE OVER THE AGE OF 60. A LARGE GARDEN SURROUNDS THE BUILDING, WITH A SUMMER HOUSE, ENABLING RESIDENTS TO PLANT THEIR OWN GARDENS TO THEIR DWELLINGS.

## Classification

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

## Geography

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- **Area of benefit:** PARISH OF SUNBURY AS CONSTITUTED ON 13TH MAY 1891
- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£42,459	£36,349	-	-
2023-12-31	£36,717	£36,137	-	-
2022-12-31	£101,256	£104,740	-	-
2021-12-31	£40,280	£19,652	-	-
2020-12-31	£41,165	£19,270	-	-

## Trustees

Name	Role	Appointed
Rev Andrew Victor John Downes	Chair	2016-05-05
DIANA BROWN		
JOYCE MARGARET HEALY		
WENDY EVANS		

## Linked charities

- HERBERT HEDGES (213816-1)
- JOHN PHILIP FLETCHER (213816-2)
- ELLEN MARY ANN BAKER (213816-3)

**THE VIGNE-BREMNER ALMSHOUSES**

England & Wales - Charity number 213816

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**  
**FOR**  
**Vigne Bremner Almshouses**

MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
Hampshire  
GU14 6DQ

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**for the Year Ended 31 December 2024**

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**Vigne Bremner Almshouses**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The Trustees shall apply the income of the Charity in maintaining the Almshouses and surrounding land for the benefit of persons who by reason of their social or economic circumstances have need of such housing. The trustees have had regard to the Charity Commission's guidance on public benefit and consider The Vigne-Bremner Almshouses to meet the definition of a public benefit entity under FRS 102.

**FINANCIAL REVIEW**

**Financial position**

The Charity's financial position for the year was satisfactory. The reserves are substantial.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

213816

**Principal address**

30-44 Nursery Road  
Sunbury on Thames  
Surrey  
TW16 6LE

**Trustees**

Rev A V J Downes Chairman  
D Knight  
W Evans  
D Brown  
J Healy

**Independent Examiner**

Mark Blackwell (ACMA)  
MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
Hampshire  
GU14 6DQ

**Bankers**

Barclays Bank PLC  
Teddington Branch  
Kingston Business Centre  
6 Clarence Street  
Kingston upon Thames  
Surrey  
KT1 1NY

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

.....  
Rev A V J Downes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
VIGNE BREMNER ALMSHOUSES**

**Independent examiner's report to the trustees of Vigne Bremner Almshouses**

I report to the charity trustees on my examination of the accounts of Vigne Bremner Almshouses (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Mark Blackwell (ACMA)  
The Chartered Institute of Management Accountants

MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
Hampshire  
GU14 6DQ

Date: .....

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2024**

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Other trading activities	2	41,159	35,857
Investment income	3	1,300	860
<b>Total</b>		<u>42,459</u>	<u>36,717</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	3,396	-
<b>Charitable activities</b>			
Charitable Objectives		32,953	34,240
Other		-	1,897
<b>Total</b>		<u>36,349</u>	<u>36,137</u>
<b>NET INCOME</b>		6,110	580
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		161,595	161,015
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>167,705</u></u>	<u><u>161,595</u></u>

**Vigne Bremner Almshouses**

**BALANCE SHEET**  
**31 December 2024**

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	1	1
Investments	8	136,489	118,489
		<u>136,490</u>	<u>118,490</u>
<b>CURRENT ASSETS</b>			
Debtors	9	689	689
Cash at bank		32,127	45,316
		<u>32,816</u>	<u>46,005</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,601)	(2,900)
		<u>31,215</u>	<u>43,105</u>
<b>NET CURRENT ASSETS</b>			
		<u>167,705</u>	<u>161,595</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>167,705</u>	<u>161,595</u>
<b>NET ASSETS</b>			
		<u>167,705</u>	<u>161,595</u>
<b>FUNDS</b>	11		
Unrestricted funds		167,705	161,595
<b>TOTAL FUNDS</b>		<u>167,705</u>	<u>161,595</u>

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

.....  
A V J Downes - Trustee

.....  
D Brown - Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. OTHER TRADING ACTIVITIES**

	31.12.24	31.12.23
	£	£
Rent Contributions Received	41,159	35,857
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
N.A.A. Common Investment Fund	818	857
Interest receivable - trading	482	3
	<u>          </u>	<u>          </u>
	<u>1,300</u>	<u>860</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2024**

**4. RAISING FUNDS**

**Raising donations and legacies**

	31.12.24	31.12.23
	£	£
Support costs	3,396	-
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	35,857
Investment income	860
<b>Total</b>	<u>36,717</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Objectives	34,240
Other	1,897
<b>Total</b>	<u>36,137</u>
<b>NET INCOME</b>	580
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	161,015
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>161,595</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	1
<b>NET BOOK VALUE</b>	
At 31 December 2024	1
At 31 December 2023	1

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2024**

**8. FIXED ASSET INVESTMENTS**

	N.A.A. Income Shares £	N.A.A. Accumulation Shares £	Totals £
<b>MARKET VALUE</b>			
At 1 January 2024	11,278	107,211	118,489
Additions	18,000	-	18,000
	<hr/>	<hr/>	<hr/>
At 31 December 2024	29,278	107,211	136,489
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2024	29,278	107,211	136,489
	<hr/>	<hr/>	<hr/>
At 31 December 2023	11,278	107,211	118,489
	<hr/>	<hr/>	<hr/>

There were no investment assets outside the UK.

The market value of the investments held with M&G is £419,732 as of the 31st December 2024

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Prepayments	689	689
	<hr/>	<hr/>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Other creditors	1,601	2,900
	<hr/>	<hr/>

**11. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	161,595	6,110	167,705
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	161,595	6,110	167,705
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,459	(36,349)	6,110
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	42,459	(36,349)	6,110
	<hr/>	<hr/>	<hr/>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2024**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	161,015	580	161,595
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>161,015</u>	<u>580</u>	<u>161,595</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,717	(36,137)	580
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>36,717</u>	<u>(36,137)</u>	<u>580</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	161,015	6,690	167,705
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>161,015</u>	<u>6,690</u>	<u>167,705</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,176	(72,486)	6,690
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>79,176</u>	<u>(72,486)</u>	<u>6,690</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**Vigne Bremner Almshouses****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Rent Contributions Received	41,159	35,857
<b>Investment income</b>		
N.A.A. Common Investment Fund	818	857
Interest receivable - trading	482	3
	<u>1,300</u>	<u>860</u>
<b>Total incoming resources</b>	42,459	36,717
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	1,802	136
Insurances and T.V. Licence	1,402	2,754
Light and heat	14,807	10,388
National Association of Almshouses	-	539
Advertising	-	140
Garden Maintenance & General Repairs	14,942	20,283
	<u>32,953</u>	<u>34,240</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	180	-
Secretarial Exp. & Sundries	1,992	1,417
	<u>2,172</u>	<u>1,417</u>
<b>Finance</b>		
Bank charges	54	-
<b>Governance costs</b>		
Accountancy and legal fees	1,170	480
	<u>36,349</u>	<u>36,137</u>
<b>Total resources expended</b>	36,349	36,137
<b>Net income</b>	<u><u>6,110</u></u>	<u><u>580</u></u>

**THE VIGNE-BREMNER ALMSHOUSES**

England & Wales - Charity number 213816

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# Accounts

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# Vigne-Bremner Almshouses

30/44 Nursery Road  
Sunbury on Thames  
Middlesex TW16 6LE  
Reg. Charity no. 213816

## **REPORT FOR THE YEAR ENDING 2023**

**Trustees:** Rev Andrew Downes – Chairman  
Diana Brown Wendy Evans, Joyce Healey, David Knight

**Co-opted Members:** John Mold

**Administrator:** Sarah Pow

Trustees' meetings were held in January, April, July and October 2023

The accounts for the year ending December 2022 were presented to the Trustees' in October 2023 and accepted by all.

The annual inspection of the properties took place in August 2023.

The central heating boiler is inspected annually by 1st Class Plumbing & Heating, and the fire extinguishers are also checked annually by Chubb. The smoke alarms are checked annually and the batteries are replaced.

The gardening contract has remained with a private contractor, and is very satisfactory. The landscaping is gradually being improved with new planting and work to trees.

Contributions of £420 remained the same for 2023

All residents were up to date with their payments by the year end.

Most of the residents have remained in reasonable health. Unfortunately one resident passed away in December 2023 and another moved to a care home in April 2023.

The Almshouses are run on a voluntary basis by the Trustees but with a self employed paid administrator to deal with secretarial and financial details

The Almshouses Association Gazettes were received, and articles of interest reported to the Trustees by the Administrator.

Sarah Pow – Administrator

October 2023

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**  
**FOR**  
**Vigne Bremner Almshouses**

MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
GU14 6DQ

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2023**

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**Vigne Bremner Almshouses**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The Trustees shall apply the income of the Charity in maintaining the Almshouses and surrounding land for the benefit of persons who by reason of their social or economic circumstances have need of such housing. The trustees have had regard to the Charity Commission's guidance on public benefit and consider The Vigne-Bremner Almshouses to meet the definition of a public benefit entity under FRS 102.

**FINANCIAL REVIEW**

**Financial position**

The Charity's financial position for the year was satisfactory. The reserves are substantial.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

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**Principal address**

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Sunbury on Thames  
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TW16 6LE

**Trustees**

Rev A V J Downes Chairman  
D Knight  
W Evans  
D Brown  
J Healy

**Independent Examiner**

Mark Blackwell (ACMA)  
MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
GU14 6DQ

**Bankers**

Barclays Bank PLC  
Teddington Branch  
Kingston Business Centre  
6 Clarence Street  
Kingston upon Thames  
Surrey  
KT1 1NY

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

.....  
Rev A V J Downes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
VIGNE BREMNER ALMSHOUSES**

**Independent examiner's report to the trustees of Vigne Bremner Almshouses**

I report to the charity trustees on my examination of the accounts of Vigne Bremner Almshouses (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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**Independent examiner's statement**

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

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

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

Mark Blackwell (ACMA)  
The Chartered Institute of Management Accountants

MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
GU14 6DQ

Date: .....

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2023**

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Other trading activities	2	35,857	40,319
Investment income	3	860	939
<b>Total</b>		<u>36,717</u>	<u>41,258</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Objectives		34,240	89,174
Other		1,897	2,586
<b>Total</b>		<u>36,137</u>	<u>91,760</u>
<b>NET INCOME/(EXPENDITURE)</b>		580	(50,502)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		161,015	211,517
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>161,595</u>	<u>161,015</u>

**Vigne Bremner Almshouses**

**BALANCE SHEET**  
**31 December 2023**

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	1	1
Investments	7	118,489	118,489
		<hr/>	<hr/>
		118,490	118,490
<b>CURRENT ASSETS</b>			
Debtors	8	689	-
Cash at bank		45,316	44,945
		<hr/>	<hr/>
		46,005	44,945
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,900)	(2,420)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		43,105	42,525
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		161,595	161,015
		<hr/>	<hr/>
<b>NET ASSETS</b>		161,595	161,015
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		161,595	161,015
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		161,595	161,015
		<hr/>	<hr/>

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

.....  
A V J Downes - Trustee

.....  
D Brown - Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. OTHER TRADING ACTIVITIES**

	31.12.23	31.12.22
	£	£
Rent Contributions Received	35,857	40,319
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.12.23	31.12.22
	£	£
N.A.A. Common Investment Fund	857	939
Interest receivable - trading	3	-
	<u>          </u>	<u>          </u>
	<u>860</u>	<u>939</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2023**

<b>5.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>		Unrestricted fund £
	<b>INCOME AND ENDOWMENTS FROM</b>		
	Other trading activities		40,319
	Investment income		939
	<b>Total</b>		<u>41,258</u>
	<b>EXPENDITURE ON</b>		
	<b>Charitable activities</b>		
	Charitable Objectives		89,174
	Other		2,586
	<b>Total</b>		<u>91,760</u>
	<b>NET INCOME/(EXPENDITURE)</b>		(50,502)
	<b>RECONCILIATION OF FUNDS</b>		
	Total funds brought forward		211,517
	<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>161,015</u></u>
<b>6.</b>	<b>TANGIBLE FIXED ASSETS</b>		Freehold property £
	<b>COST</b>		
	At 1 January 2023 and 31 December 2023		<u>1</u>
	<b>NET BOOK VALUE</b>		
	At 31 December 2023		<u>1</u>
	At 31 December 2022		<u><u>1</u></u>
<b>7.</b>	<b>FIXED ASSET INVESTMENTS</b>		
		N.A.A. Income Shares £	N.A.A. Accumulation Shares £
	<b>MARKET VALUE</b>		Totals £
	At 1 January 2023 and 31 December 2023	<u>11,278</u>	<u>107,211</u>
	<b>NET BOOK VALUE</b>		
	At 31 December 2023	<u>11,278</u>	<u>107,211</u>
	At 31 December 2022	<u>11,278</u>	<u>107,211</u>
		<u><u>11,278</u></u>	<u><u>107,211</u></u>
			<u><u>118,489</u></u>
	There were no investment assets outside the UK.		
	Cost or valuation at 31 December 2023 is represented by:		
		N.A.A. Income Shares £	N.A.A. Accumulation Shares £
	Valuation in 1	<u>21,491</u>	<u>339,065</u>
			<u><u>360,556</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2023**

**7. FIXED ASSET INVESTMENTS - continued**

\*\* TOTAL SHOWN ON CLIENT SCREEN - REVALUATION ANALYSIS - DOES NOT AGREE TO TOTAL OF FIXED ASSET 'COST' ACCOUNT HELD AT END OF YEAR IN RESPECT OF N.A.A. INCOME SHARES

'COST' ACCOUNT TOTAL			
Cost/valuation b/f			11,278
			<u>11,278</u>
CLIENT SCREEN TOTAL	=		21,491

\*\* TOTAL SHOWN ON CLIENT SCREEN - REVALUATION ANALYSIS - DOES NOT AGREE TO TOTAL OF FIXED ASSET 'COST' ACCOUNT HELD AT END OF YEAR IN RESPECT OF N.A.A. ACCUMULATION SHARES

'COST' ACCOUNT TOTAL			
Cost/valuation b/f			107,211
			<u>107,211</u>
CLIENT SCREEN TOTAL	=		339,065

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Prepayments	689	-
	<u>689</u>	<u>-</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Other creditors	2,900	2,420
	<u>2,900</u>	<u>2,420</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	161,015	580	161,595
	<u>161,015</u>	<u>580</u>	<u>161,595</u>
<b>TOTAL FUNDS</b>	<u>161,015</u>	<u>580</u>	<u>161,595</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	36,717	(36,137)	580
	<u>36,717</u>	<u>(36,137)</u>	<u>580</u>
<b>TOTAL FUNDS</b>	<u>36,717</u>	<u>(36,137)</u>	<u>580</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	211,517	(50,502)	161,015
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>211,517</u>	<u>(50,502)</u>	<u>161,015</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,258	(91,760)	(50,502)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,258</u>	<u>(91,760)</u>	<u>(50,502)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	211,517	(49,922)	161,595
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>211,517</u>	<u>(49,922)</u>	<u>161,595</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,975	(127,897)	(49,922)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>77,975</u>	<u>(127,897)</u>	<u>(49,922)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**Vigne Bremner Almshouses**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Rent Contributions Received	35,857	40,319
<b>Investment income</b>		
N.A.A. Common Investment Fund	857	939
Interest receivable - trading	3	-
	<u>860</u>	<u>939</u>
<b>Total incoming resources</b>	<b>36,717</b>	<b>41,258</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	136	2,146
Insurances and T.V. Licence	2,754	1,187
Light and heat	10,388	5,198
National Association of Almshouses	539	-
Advertising	140	-
Garden Maintenance & General Repairs	20,283	80,643
	<u>34,240</u>	<u>89,174</u>
<b>Support costs</b>		
<b>Management</b>		
Secretarial Exp. & Sundries	1,417	1,986
<b>Governance costs</b>		
Accountancy and legal fees	480	600
	<u>36,137</u>	<u>91,760</u>
Total resources expended	<u>36,137</u>	<u>91,760</u>
<b>Net income/(expenditure)</b>	<b><u>580</u></b>	<b><u>(50,502)</u></b>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
VIGNE BREMNER ALMSHOUSES**

Independent examiner's report to the trustees of Vigne Bremner Almshouses

I report to the charity trustees on my examination of the accounts of Vigne Bremner Almshouses (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mark Blackwell (ACMA)  
The Chartered Institute of Management Accountants  
MHR Consultancy Limited  
Ferneberga House  
Alexandra Road  
Farnborough  
GU14 6DQ

Date: .....

**THE VIGNE-BREMNER ALMSHOUSES**

England & Wales - Charity number 213816

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# Accounts

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# Vigne-Bremner Almshouses

30/44 Nursery Road  
Sunbury on Thames  
Middlesex TW16 6LE  
Reg. Charity no. 213816

## REPORT FOR THE YEAR ENDING 2022

**Trustees:** Rev Andrew Downes – Chairman  
Diana Brown Wendy Evans, Joyce Healey, David Knight

**Co-opted Members:** John Mold

**Administrator:** Sarah Pow

Trustees' meetings were held in April, July and October 2022

The accounts for the year ending December 2021 were presented to the Trustees' in October 2022 and accepted by all.

The annual inspection of the properties took place in August 2022.

The central heating boiler is inspected annually by 1st Class Plumbing & Heating, and the fire extinguishers are also checked annually by Chubb. The smoke alarms are checked annually and the batteries are replaced.

The gardening contract has remained with a private contractor, and is very satisfactory. The landscaping is gradually being improved with new planting and work to trees.

The old summerhouse was replaced in the Spring of 2022.

There was a major project carried out in the Autumn of 2022 to replace the existing roof. This work was carried out by a local contractor who were very efficient and reliable.

Contributions of £420 remained the same for 2022

All residents were up to date with their payments by the year end.

Most of the residents have remained in reasonable health.

The Almshouses are run on a voluntary basis by the Trustees but with a self employed paid administrator to deal with secretarial and financial details

The Almshouses Association Gazettes were received, and articles of interest reported to the Trustees by the Administrator.

Sarah Pow – Administrator

October 2022

**THE VIGNE-BREMNER ALMSHOUSES**

**31 DECEMBER 2022**

**REPORT**

**AND**

**ACCOUNTS**

**THE VIGNE-BREMNER ALMSHOUSES**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2022**

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**THE VIGNE-BREMNER ALMSHOUSES**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2022**

**CHARITY INFORMATION**

**Charity Registration No: 213816**

<b>TRUSTEES:</b>	Chairman	Rev. A. Downes
	Members	Mrs. D. Brown
		Mrs. W. Evans
		Mrs J. Healey
		Mr D Knight
	Co-opted Members	Mr J. Mold

**BANKERS:** Barclays Bank PLC  
Teddington Branch  
Kingston Business Centre  
6 Clarence Street  
Kingston upon Thames  
Surrey  
KT1 1NY

**ACCOUNTANTS:** Haines Watts  
Chartered Accountants  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

**THE VIGNE-BREMNER ALMSHOUSES**

**TRUSTEES REPORT**

**YEAR ENDED 31 DECEMBER 2022**

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

**OBJECTIVES OF THE CHARITY**

The Trustees shall apply the income of the Charity in maintaining the Almshouses and surrounding land for the benefit of persons who by reason of their social or economic circumstances have need of such housing.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider The Vigne-Bremner Almshouses to meet the definition of a public benefit entity under FRS 102.

**REVIEW OF ACTIVITIES IN THE YEAR**

The Charity's business was conducted satisfactorily during the year.

**REVIEW OF FINANCIAL POSITION FOR THE YEAR**

The Charity's financial position for the year was satisfactory. The reserves are substantial.

Chairman .....

Date :

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF THE VIGNE-BREMNER ALMSHOUSES**  
**YEAR ENDED 31 DECEMBER 2022**

I report on the accounts of the Vigne-Bremner Almshouses for the year ended 31 December 2022 which are set out on pages 4 to 7.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to;

- Examine the accounts (under section 145 of the 2011 Act);
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to our attention.

**Basis of Independent Examiner's Statement**

The examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

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

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

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

**HAINES WATTS**  
**Chartered Accountants**

**Aissela**  
**46 High Street**  
**Esher**  
**Surrey**  
**KT10 9QY**

**Date:**

**THE VIGNE-BREMNER ALMSHOUSES**

**BALANCE SHEET**

**YEAR ENDED 31 DECEMBER 2022**

	<u>Note</u>	2022	2021
<b>FIXED ASSETS</b>			
Land and Buildings	3	1	1
<b>NON-CURRENT ASSETS</b>			
Investments at Cost	4		
N.A.A. Income Shares		11,278	11,278
N.A.A. Accumulation Shares		<u>107,211</u>	<u>152,211</u>
		118,489	163,489
<b>CURRENT ASSETS</b>			
Charities Deposit Fund		8,072	8,072
Cash at Bank		<u>36,873</u>	<u>40,355</u>
		44,945	48,427
<b>CURRENT LIABILITIES</b>			
Accruals		2,420	400
		<u>      </u>	<u>      </u>
		( 2,420)	(400)
		<u>      </u>	<u>      </u>
<b>NET ASSETS</b>		161,015	211,517
		<u>      </u>	<u>      </u>
<b>MEMBERS' FUNDS</b>		£161,015	£211,517
		=====	=====
Reserves	5	£161,015	£211,517
		=====	=====

..... Chairman

..... Secretary

Date:

The Notes on pages 6 to 7 form an integral part of these Accounts.

**THE VIGNE-BREMNER ALMSHOUSES**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2022**

<b>INCOME</b>	<b>2022</b>	<b>2021</b>
Rent Contributions Received including heating	40,319	40,280
 <b>OPERATING EXPENSES</b>		
Garden Maintenance & General Repairs	80,643	11,096
Insurances and T.V. Licence	1,187	1,358
Water and Sewerage Rates	2,146	490
Lighting and Heating	5,198	5,321
	_____ 89,174	_____ 18,265
	(48,855)	_____ 22,015
 <b>OVERHEADS</b>		
Secretarial Expenses & Sundries	1,986	1,605
National Association of Almshouses	-	182
Accountancy	600	576
	_____ 2,586	_____ 2,363
Operating (Deficit)/Surplus	(51,441)	19,652
 <b>INVESTMENT INCOME</b>		
N.A.A. Common Investment Fund Income Shares	938	810
Charities Deposit Fund Account	-	1
	_____ 938	_____ 811
(Deficit)/ Surplus for the Year ( <b>Note 4</b> )	(£50,502) =====	£20,463 =====

# THE VIGNE-BREMNER ALMSHOUSES

## NOTES TO THE FINANCIAL STATEMENTS

### NOTES TO THE ACCOUNTS 31 DECEMBER 2022

#### 1. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and the Charities Act 2011.

#### 2. ACCOUNTING POLICIES

The principal accounting policies adopted by the charity reflect the recommendations set out in the Statement of Recommended Practice - Accounting by Charities.

(a) The accounts have been prepared under the historical cost convention.

(b) Investment Income - investment income is recognised in the accounts when received. No provision is made for income accrued but not received by the balance sheet date.

(c) Valuation of Investments - investments are stated at their historical cost.

#### 3. LAND AND BUILDINGS

The Freehold Land and Buildings are acquired by Deed of Gift dated 13th May 1891 and are included in the accounts at the nominal value of £1. The insured value of the Buildings and contents is £744,000. No valuation of the Freehold Land has been obtained.

#### 4. INVESTMENTS

(a) National Association of Almshouses Income Shares

	<b>Shares Held</b>	
	<b>31 December 2022</b>	<b>31 December 2021</b>
Number	24,545 =====	24,545 =====
Cost	£11,278 =====	£11,278 =====
Market Value	£21,676 =====	£22,273 =====

**THE VIGNE-BREMNER ALMSHOUSES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOTES TO THE ACCOUNTS 31 DECEMBER 2022**

(b) National Association of Almshouses Accumulation Shares.

	<b>Shares Held</b>	
	<b>31 December 2022</b>	<b>31 December 2021</b>
Number	3,191 =====	3,614 =====
Cost	£107,211 =====	£152,211 =====
Market Value	£336,777 =====	£378,379 =====

The above holdings and market value have been verified by the Official Custodian for Charities.

During the year, £15,000 (2021: £20,000) was invested in National Association of Almshouses Accumulation Shares and £60,000 was withdrawn.

**5. RESERVES**

	<b>Extra -ordinary Repairs</b>	<b>Cyclical Repairs</b>	<b>General</b>	<b>Total</b>
Balances Brought Forward	152,211	8,072	51,234	211,517
Deficit for the Year	(45,000)	-	(5,502)	(50,502)
	-----	-----	-----	-----
Balances at 31 December 2022	£107,211 =====	£8,072 =====	£45,732 =====	£161,015 =====

**6. RELATED PARTY TRANSACTIONS**

During the year there were no transactions with trustees or other related parties to include remuneration or expenses paid.

**THE VIGNE-BREMNER ALMSHOUSES**

**31 DECEMBER 2022**

**REPORT**

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**THE VIGNE-BREMNER ALMSHOUSES**

**REPORT AND ACCOUNTS**

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**THE VIGNE-BREMNER ALMSHOUSES**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2022**

**CHARITY INFORMATION**

**Charity Registration No: 213816**

<b>TRUSTEES:</b>	Chairman	Rev. A. Downes
	Members	Mrs. D. Brown
		Mrs. W. Evans
		Mrs J. Healey
		Mr D Knight
	Co-opted Members	Mr J. Mold

**BANKERS:** Barclays Bank PLC  
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Aissela  
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KT10 9QY

**THE VIGNE-BREMNER ALMSHOUSES**

**TRUSTEES REPORT**

**YEAR ENDED 31 DECEMBER 2022**

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

**OBJECTIVES OF THE CHARITY**

The Trustees shall apply the income of the Charity in maintaining the Almshouses and surrounding land for the benefit of persons who by reason of their social or economic circumstances have need of such housing.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider The Vigne-Bremner Almshouses to meet the definition of a public benefit entity under FRS 102.

**REVIEW OF ACTIVITIES IN THE YEAR**

The Charity's business was conducted satisfactorily during the year.

**REVIEW OF FINANCIAL POSITION FOR THE YEAR**

The Charity's financial position for the year was satisfactory. The reserves are substantial.

Chairman .....

Date :

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF THE VIGNE-BREMNER ALMSHOUSES**  
**YEAR ENDED 31 DECEMBER 2022**

I report on the accounts of the Vigne-Bremner Almshouses for the year ended 31 December 2022 which are set out on pages 4 to 7.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to;

- Examine the accounts (under section 145 of the 2011 Act);
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to our attention.

**Basis of Independent Examiner's Statement**

The examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**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:

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

**HAINES WATTS**  
**Chartered Accountants**

**Aissela**  
**46 High Street**  
**Esher**  
**Surrey**  
**KT10 9QY**

**Date:**

**THE VIGNE-BREMNER ALMSHOUSES**

**BALANCE SHEET**

**YEAR ENDED 31 DECEMBER 2022**

	<u>Note</u>	2022	2021
<b>FIXED ASSETS</b>			
Land and Buildings	3	1	1
<b>NON-CURRENT ASSETS</b>			
Investments at Cost	4		
N.A.A. Income Shares		11,278	11,278
N.A.A. Accumulation Shares		<u>107,211</u>	<u>152,211</u>
		118,489	163,489
<b>CURRENT ASSETS</b>			
Charities Deposit Fund		8,072	8,072
Cash at Bank		<u>36,873</u>	<u>40,355</u>
		44,945	48,427
<b>CURRENT LIABILITIES</b>			
Accruals		2,420	400
		<u>      </u>	<u>      </u>
		( 2,420)	(400)
		<u>      </u>	<u>      </u>
<b>NET ASSETS</b>		161,015	211,517
		<u>      </u>	<u>      </u>
<b>MEMBERS' FUNDS</b>		£161,015	£211,517
		=====	=====
Reserves	5	£161,015	£211,517
		=====	=====

..... Chairman

..... Secretary

Date:

The Notes on pages 6 to 7 form an integral part of these Accounts.

**THE VIGNE-BREMNER ALMSHOUSES**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2022**

<b>INCOME</b>	<b>2022</b>	<b>2021</b>
Rent Contributions Received including heating	40,319	40,280
 <b>OPERATING EXPENSES</b>		
Garden Maintenance & General Repairs	80,643	11,096
Insurances and T.V. Licence	1,187	1,358
Water and Sewerage Rates	2,146	490
Lighting and Heating	5,198	5,321
	_____ 89,174	_____ 18,265
	(48,855)	_____ 22,015
 <b>OVERHEADS</b>		
Secretarial Expenses & Sundries	1,986	1,605
National Association of Almshouses	-	182
Accountancy	600	576
	_____ 2,586	_____ 2,363
Operating (Deficit)/Surplus	(51,441)	19,652
 <b>INVESTMENT INCOME</b>		
N.A.A. Common Investment Fund Income Shares	938	810
Charities Deposit Fund Account	-	1
	_____ 938	_____ 811
(Deficit)/ Surplus for the Year ( <b>Note 4</b> )	(£50,502) =====	£20,463 =====

# THE VIGNE-BREMNER ALMSHOUSES

## NOTES TO THE FINANCIAL STATEMENTS

### NOTES TO THE ACCOUNTS 31 DECEMBER 2022

#### 1. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and the Charities Act 2011.

#### 2. ACCOUNTING POLICIES

The principal accounting policies adopted by the charity reflect the recommendations set out in the Statement of Recommended Practice - Accounting by Charities.

(a) The accounts have been prepared under the historical cost convention.

(b) Investment Income - investment income is recognised in the accounts when received. No provision is made for income accrued but not received by the balance sheet date.

(c) Valuation of Investments - investments are stated at their historical cost.

#### 3. LAND AND BUILDINGS

The Freehold Land and Buildings are acquired by Deed of Gift dated 13th May 1891 and are included in the accounts at the nominal value of £1. The insured value of the Buildings and contents is £744,000. No valuation of the Freehold Land has been obtained.

#### 4. INVESTMENTS

(a) National Association of Almshouses Income Shares

	Shares Held	
	31 December 2022	31 December 2021
Number	24,545 =====	24,545 =====
Cost	£11,278 =====	£11,278 =====
Market Value	£21,676 =====	£22,273 =====

**THE VIGNE-BREMNER ALMSHOUSES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOTES TO THE ACCOUNTS 31 DECEMBER 2022**

(b) National Association of Almshouses Accumulation Shares.

	<b>Shares Held</b>	
	<b>31 December 2022</b>	<b>31 December 2021</b>
Number	3,191 =====	3,614 =====
Cost	£107,211 =====	£152,211 =====
Market Value	£336,777 =====	£378,379 =====

The above holdings and market value have been verified by the Official Custodian for Charities.

During the year, £15,000 (2021: £20,000) was invested in National Association of Almshouses Accumulation Shares and £60,000 was withdrawn.

**5. RESERVES**

	<b>Extra -ordinary Repairs</b>	<b>Cyclical Repairs</b>	<b>General</b>	<b>Total</b>
Balances Brought Forward	152,211	8,072	51,234	211,517
Deficit for the Year	(45,000)	-	(5,502)	(50,502)
	-----	-----	-----	-----
Balances at 31 December 2022	£107,211 =====	£8,072 =====	£45,732 =====	£161,015 =====

**6. RELATED PARTY TRANSACTIONS**

During the year there were no transactions with trustees or other related parties to include remuneration or expenses paid.

**THE VIGNE-BREMNER ALMSHOUSES**

England & Wales - Charity number 213816

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# Accounts

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# Vigne-Bremner Almshouses

30/44 Nursery Road  
Sunbury on Thames  
Middlesex TW16 6LE  
Reg. Charity no. 213816

## **REPORT FOR THE YEAR ENDING 2021**

Trustees: Rev. Andrew Downes – Chairman  
Diana Brown – Secretary / Treasurer  
Wendy Evans, Joyce Healey, David Knight

Co-opted Members: John Mold

Administrator: Sarah Pow

Trustees' meetings were held in June & October 2021. There were only 2 face to face meetings due to Covid.

The accounts for the year ending December 2020 were presented to the Trustees' in October 2021 and accepted by all.

The annual inspection of the properties took place in August 2021.

The central heating boiler is inspected annually by 1st Class Plumbing & Heating, and the fire extinguishers are also checked annually by Chubb. The smoke alarms are checked annually and the batteries are replaced.

The gardening contract has remained with a private contractor, and is very satisfactory. The landscaping is gradually being improved with new planting and work to trees.

Contributions of £420 remained the same for 2021

All residents were up to date with their payments by the year end.

Most of the residents have remained in reasonable health.

The Almshouses are run on a voluntary basis by the Trustees but with a self employed paid administrator to deal with secretarial and financial details

The Almshouses Association Gazettes were received, and articles of interest reported to the Trustees by the Administrator.

Sarah Pow – Administrator

October 2021

**THE VIGNE-BREMNER ALMSHOUSES**

**31 DECEMBER 2021**

**REPORT  
AND  
ACCOUNTS**

**THE VIGNE-BREMNER ALMSHOUSES**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2021**

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**THE VIGNE-BREMNER ALMSHOUSES**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2021**

**CHARITY INFORMATION**

**Charity Registration No: 213816**

<b>TRUSTEES:</b>	Chairman	Rev. A. Downes
	Secretary/Treasurer	Mrs. D. Brown
	Members	Mrs. W. Evans
		Mrs J. Healey
		Mr D Knight
	Co-opted Members	Mr J. Mold

**BANKERS:** Barclays Bank PLC  
Teddington Branch  
Kingston Business Centre  
6 Clarence Street  
Kingston upon Thames  
Surrey  
KT1 1NY

**ACCOUNTANTS:** Haines Watts  
Chartered Accountants  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

**THE VIGNE-BREMNER ALMSHOUSES**

**TRUSTEES REPORT**

**YEAR ENDED 31 DECEMBER 2021**

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

**OBJECTIVES OF THE CHARITY**

The Trustees shall apply the income of the Charity in maintaining the Almshouses and surrounding land for the benefit of persons who by reason of their social or economic circumstances have need of such housing.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider The Vigne-Bremner Almshouses to meet the definition of a public benefit entity under FRS 102.

**REVIEW OF ACTIVITIES IN THE YEAR**

The Charity's business was conducted satisfactorily during the year.

**REVIEW OF FINANCIAL POSITION FOR THE YEAR**

The Charity's financial position for the year was satisfactory. The reserves are substantial.

Chairman ..... *Ad v.s. Bas* .....

Date : *6.9.2022*

# INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF THE VIGNE-BREMNER ALMSHOUSES

YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the Vigne-Bremner Almshouses for the year ended 31 December 2021 which are set out on pages 4 to 7.

### Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to;

- Examine the accounts (under section 145 of the 2011 Act);
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to our attention.

### Basis of Independent Examiner's Statement

The examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

### Independent Examiner's Statement

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

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

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

Stephen Francis on behalf of  
HAINES WATTS  
Chartered Accountants



Date:

12/9/22.

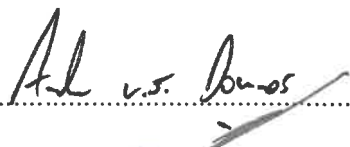
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

THE VIGNE-BREMNER ALMSHOUSES

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2021

	<u>Note</u>	2021	2020
<b>FIXED ASSETS</b>			
Land and Buildings	3	1	1
<b>NON-CURRENT ASSETS</b>			
Investments at Cost	4		
N.A.A. Income Shares		11,278	11,278
N.A.A. Accumulation Shares		152,211	122,211
<b>CURRENT ASSETS</b>			
Charities Deposit Fund		8,072	8,072
Prepayments		-	-
Cash at Bank		39,915	49,492
		<u>47,987</u>	<u>57,564</u>
<b>CURRENT LIABILITIES</b>			
Accruals		400	-
		<u>400</u>	<u>-</u>
<b>NET ASSETS</b>		<u>211,517</u>	<u>191,054</u>
<b>MEMBERS' FUNDS</b>		<u>£211,517</u>	<u>£191,054</u>
Reserves	5	<u>£211,517</u>	<u>£191,054</u>

  
 ..... Chairman

  
 ..... Secretary

Date: 6.9.2022  
 6. 9. 2022 .

The Notes on pages 6 to 7 form an integral part of these Accounts.

**THE VIGNE-BREMNER ALMSHOUSES**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2021**

<b>INCOME</b>	<b>2021</b>	<b>2020</b>
Rent Contributions Received including heating	40,280	40,284
 <b>OPERATING EXPENSES</b>		
Garden Maintenance & General Repairs	11,096	9,503
Insurances and T.V. Licence	1,358	1,316
Water and Sewerage Rates	490	480
Lighting and Heating	5,321	5,888
	_____ 18,265	_____ 17,187
	<u>22,015</u>	<u>23,097</u>
 <b>OVERHEADS</b>		
Secretarial Expenses & Sundries	1,605	1,365
National Association of Almshouses	182	179
Accountancy	576	540
	_____ 2,363	_____ 2,084
Operating Surplus	<u>19,652</u>	<u>21,013</u>
 <b>INVESTMENT INCOME</b>		
N.A.A. Common Investment Fund		
Income Shares	810	859
Charities Deposit Fund Account	1	22
	_____ 811	_____ 881
	<u>811</u>	<u>881</u>
Surplus for the Year (Note 4)	<u>£20,463</u>	<u>£21,894</u>

# THE VIGNE-BREMNER ALMSHOUSES

## NOTES TO THE FINANCIAL STATEMENTS

### NOTES TO THE ACCOUNTS 31 DECEMBER 2021

#### 1. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and the Charities Act 2011.

#### 2. ACCOUNTING POLICIES

The principal accounting policies adopted by the charity reflect the recommendations set out in the Statement of Recommended Practice - Accounting by Charities.

(a) The accounts have been prepared under the historical cost convention.

(b) Investment Income - investment income is recognised in the accounts when received. No provision is made for income accrued but not received by the balance sheet date.

(c) Valuation of Investments - investments are stated at their historical cost.

#### 3. LAND AND BUILDINGS

The Freehold Land and Buildings are acquired by Deed of Gift dated 13th May 1891 and are included in the accounts at the nominal value of £1. The insured value of the Buildings and contents is £744,000. No valuation of the Freehold Land has been obtained.

#### 4. INVESTMENTS

(a) National Association of Almshouses Income Shares

	Shares Held	
	31 December 2021	31 December 2020
Number	24,545 =====	24,545 =====
Cost	£11,278 =====	£11,278 =====
Market Value	£22,373 =====	£20,524 =====

**THE VIGNE-BREMNER ALMSHOUSES**

**NOTES TO THE FINANCIAL STATEMENTS**

**NOTES TO THE ACCOUNTS 31 DECEMBER 2021**

(b) National Association of Almshouses Accumulation Shares.

	<b>Shares Held</b>	
	<b>31 December 2021</b>	<b>31 December 2020</b>
Number	3,614 <u>=====</u>	3,318 <u>=====</u>
Cost	£152,211 <u>=====</u>	£122,211 <u>=====</u>
Market Value	£378,379 <u>=====</u>	£306,930 <u>=====</u>

The above holdings and market value have been verified by the Official Custodian for Charities.

During the year, £30,000 (2020: £20,000) was invested in National Association of Almshouses Accumulation Shares.

**5. RESERVES**

	<b>Extra -ordinary Repairs</b>	<b>Cyclical Repairs</b>	<b>General</b>	<b>Total</b>
Balances Brought Forward	122,211	8,072	60,771	191,054
Surplus/(deficit) for the Year	30,000 <u>-----</u>	- <u>-----</u>	(9,356) <u>-----</u>	20,463 <u>-----</u>
Balances at 31 December 2021	£152,211 <u>=====</u>	£8,072 <u>=====</u>	£51,234 <u>=====</u>	£211,517 <u>=====</u>

**6. RELATED PARTY TRANSACTIONS**

During the year there were no transactions with trustees or other related parties to include remuneration or expenses paid.

To: Steve Francis on behalf of Haines Watts

To whom it may concern

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 December 2021. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

## General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2021 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
7. The financial statements are free of material misstatements, including omissions.

## Assets and liabilities

9. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

## Accounting estimates

12. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

## Loans and arrangements

13. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

## Legal claims

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

## Laws and regulations

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

## Related parties

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

## Subsequent events

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

## Going concern

18. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

## Grants and donations

19. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income. There is no restricted income or expenditure in the period.

Yours faithfully

.....  
Signed on behalf of the board of trustees

Date:

**THE VIGNE-BREMNER ALMSHOUSES**

England & Wales - Charity number 213816

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# Accounts

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**THE VIGNE-BREMNER ALMSHOUSES**

**31 DECEMBER 2020**

**REPORT**

**AND**

**ACCOUNTS**

**THE VIGNE-BREMNER ALMSHOUSES**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2020**

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**THE VIGNE-BREMNER ALMSHOUSES**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2020**

**CHARITY INFORMATION**

**Charity Registration No: 213816**

<b>TRUSTEES:</b>	Chairman	Rev. A. Downes
	Secretary/Treasurer	Mrs. D. Brown
	Members	Mrs. W. Evans
		Mrs J. Healey
		Mr D Knight
	Co-opted Members	Mr J. Mold

**BANKERS:** Barclays Bank PLC  
Teddington Branch  
Kingston Business Centre  
6 Clarence Street  
Kingston upon Thames  
Surrey  
KT1 1NY

**ACCOUNTANTS:** Haines Watts  
Chartered Accountants  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

**THE VIGNE-BREMNER ALMSHOUSES**

**TRUSTEES REPORT**

**YEAR ENDED 31 DECEMBER 2020**

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

**OBJECTIVES OF THE CHARITY**

The Trustees shall apply the income of the Charity in maintaining the Almshouses and surrounding land for the benefit of persons who by reason of their social or economic circumstances have need of such housing.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider The Vigne-Bremner Almshouses to meet the definition of a public benefit entity under FRS 102.

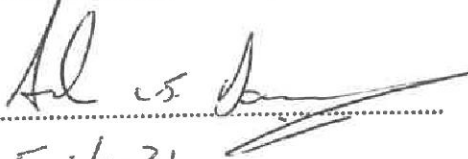
**REVIEW OF ACTIVITIES IN THE YEAR**

The Charity's business was conducted satisfactorily during the year.

**REVIEW OF FINANCIAL POSITION FOR THE YEAR**

The Charity's financial position for the year was satisfactory. The reserves are substantial.

Chairman .....



Date :

5.6.21

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF THE VIGNE-BREMNER ALMSHOUSES**  
**YEAR ENDED 31 DECEMBER 2020**

I report on the accounts of the Vigne-Bremner Almshouses for the year ended 31 December 2020 which are set out on pages 4 to 7.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to;

- Examine the accounts (under section 145 of the 2011 Act);
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to our attention.

**Basis of Independent Examiner's Statement**

The examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

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

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

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

**Stephen Francis on behalf of**  
**HAINES WATTS**  
Chartered Accountants

*Haines Watts*

Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

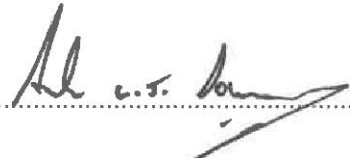
Date: 7/10/21

THE VIGNE-BREMNER ALMSHOUSES

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2020

	<u>Note</u>	2020	2019
<b>FIXED ASSETS</b>			
Land and Buildings	3	1	1
<b>NON-CURRENT ASSETS</b>			
Investments at Cost	4		
N.A.A. Income Shares		11,278	11,278
N.A.A. Accumulation Shares		122,211	102,211
<b>CURRENT ASSETS</b>			
Charities Deposit Fund		8,072	8,072
Prepayments		-	-
Cash at Bank		49,492	47,599
		<u>57,564</u>	<u>55,671</u>
<b>NET ASSETS</b>		<u>191,054</u>	<u>169,160</u>
<b>MEMBERS' FUNDS</b>			
		<u>£191,054</u>	<u>£169,160</u>
Reserves	5	<u>£191,054</u>	<u>£169,160</u>

  
 ..... Chairman

5.10.21

  
 ..... Secretary

Date: 5th October 2021.

The Notes on pages 6 to 7 form an integral part of these Accounts.

**THE VIGNE-BREMNER ALMSHOUSES**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2020**

<b>INCOME</b>	<b>2019</b>	<b>2019</b>
Rent Contributions Received including heating	40,284	39,785
 <b>OPERATING EXPENSES</b>		
Garden Maintenance & General Repairs	9,503	11,672
Insurances and T.V. Licence	1,316	1,278
Water and Sewerage Rates	480	473
Lighting and Heating	5,888	5,077
	<u>17,187</u>	<u>18,500</u>
	<u>23,097</u>	<u>21,285</u>
 <b>OVERHEADS</b>		
Secretarial Expenses & Sundries	1,365	1,574
National Association of Almshouses	179	170
Accountancy	540	570
	<u>2,084</u>	<u>2,144</u>
Operating Surplus	<u>21,013</u>	<u>18,971</u>
 <b>INVESTMENT INCOME</b>		
N.A.A. Common Investment Fund Income Shares	859	859
Charities Deposit Fund Account	22	58
	<u>881</u>	<u>917</u>
Surplus for the Year (Note 4)	<u><u>£21,894</u></u>	<u><u>£19,888</u></u>

THE VIGNE-BREMNER ALMSHOUSES

NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE ACCOUNTS 31 DECEMBER 2020

1. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and the Charities Act 2011.

2. ACCOUNTING POLICIES

The principal accounting policies adopted by the charity reflect the recommendations set out in the Statement of Recommended Practice - Accounting by Charities.

(a) The accounts have been prepared under the historical cost convention.

(b) Investment Income - investment income is recognised in the accounts when received. No provision is made for income accrued but not received by the balance sheet date.

(c) Valuation of Investments - investments are stated at their historical cost.

3. LAND AND BUILDINGS

The Freehold Land and Buildings are acquired by Deed of Gift dated 13th May 1891 and are included in the accounts at the nominal value of £1. The insured value of the Buildings and contents is £744,000. No valuation of the Freehold Land has been obtained.

4. INVESTMENTS

(a) National Association of Almshouses Income Shares

	Shares Held	
	31 December 2020	31 December 2019
Number	24,545	24,545
Cost	£11,278	£11,278
Market Value	£20,524	£22,181

**THE VIGNE-BREMNER ALMSHOUSES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**NOTES TO THE ACCOUNTS 31 DECEMBER 2020**

(b) National Association of Almshouses Accumulation Shares.

	<b>Shares Held</b>	
	<b>31 December 2020</b>	<b>31 December 2019</b>
Number	3,318 <u>=====</u>	3,075 <u>=====</u>
Cost	£122,211 <u>=====</u>	£102,211 <u>=====</u>
Market Value	£306,930 <u>=====</u>	£293,814 <u>=====</u>

The above holdings and market value have been verified by the Official Custodian for Charities.

During the year, £20,000 was invested in National Association of Almshouses Accumulation Shares.

**5. RESERVES**

	<b>Extra -ordinary Repairs</b>	<b>Cyclical Repairs</b>	<b>General</b>	<b>Total</b>
Balances Brought Forward	102,211	8,072	58,877	169,160
Surplus for the Year	20,000 <u>=====</u>	- <u>=====</u>	1,894 <u>=====</u>	21,894 <u>=====</u>
Balances at 31 December 2020	£122,211 <u>=====</u>	£8,072 <u>=====</u>	£60,771 <u>=====</u>	£191,054 <u>=====</u>

**6. RELATED PARTY TRANSACTIONS**

During the year there were no transactions with trustees or other related parties to include remuneration or expenses paid.