# JOHN SUGARS ALMSHOUSE CHARITY

England & Wales · Charity number 214681

## Details

| | |
|---|---|
| Other names | SUGARS ALMSHOUSE CHARITY |
| Status | Registered |
| Legal form | Other |
| Registered | 1963-04-01 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | 48 King Street<br>King's Lynn<br>Norfolk<br>PE30 1HE |
| Phone | 07713 162 816 |

## Activities

**Objects:** THE PROVISION AND MAINTENANCE OF ALMSHOUSES FOR SIX POOR WIDOWS OF NOT LESS THAN 55 YEARS OF AGE AND OF GOOD CHARACTER.

**Activities:** John Sugars Almshouses are for widows aged fifty five years or over, who have lived in the parishes of All Saints South Lynn, or St. Margarets or St. Johns, King's Lynn, for three years.

## Classification

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

## Geography

- **Area of benefit:** FORMER ANCIENT PARISH OF ALL SAINTS SOUTH LYNN
- Norfolk

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £32,340 | £25,118 | - | - |
| 2023-12-31 | £30,513 | £29,631 | - | - |
| 2022-12-31 | £26,516 | £41,911 | - | - |
| 2021-12-31 | £30,000 | £26,000 | - | - |
| 2020-12-31 | £29,600 | £24,400 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Alexandra Ware | | 2026-07-02 |
| Deborah Heneghan | | 2023-12-05 |
| MARY PLANT | | 2023-12-05 |
| Mandy Pope | | 2023-02-28 |
| Sally Twyman | | 2014-06-26 |

## Linked charities

- SUGARS COAL CHARITY (214681-1)

**JOHN SUGARS ALMSHOUSE CHARITY**

England & Wales - Charity number 214681

# Accounts

Mapus-Smith & Lemmon LLP
Chartered Accountants

Charity registration number 214681

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2024

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Mrs S Twyman<br>Rev A Ling<br>Mrs M Plant<br>D Heneghan<br>M Pope |
| **Charity number (England and Wales)** | 214681 |
| **Independent examiner** | Mapus-Smith & Lemmon LLP<br>48 King Street<br>King's Lynn<br>Norfolk<br>PE30 1HE |

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

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# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 DECEMBER 2024*

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

**Objectives and activities**
The charity's objects are the provision of Almshouses for six poor widows of not less than 55 years of age and of good character. The policies adopted in furtherance of these objects are providing buildings, facilities and open space and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**
During the year the charity has continued to provide almshouses to the community and maintained the houses and the area surrounding the property.

**Financial review**
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**
The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Twyman
Rev A Ling (Resigned 15 April 2025)
Cllr. Francis Bone
Mrs M Plant
D Heneghan
M Pope

The trustees' report was approved by the Board of Trustees.

A. R. Ling
..............................
Trustee
Dated: 30/9/25.

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

I report to the trustees on my examination of the financial statements of John Sugar's Coal And Almshouse Charity (the charity) for the year ended 31 December 2024.

**Responsibilities and basis of report**
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**
Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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.

Mapus-Smith. Lemmon LLP

**Mapus-Smith & Lemmon LLP**
48 King Street
King's Lynn
Norfolk
PE30 1HE
Date: 7/10/25

## JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | 2 | 140 | - | 140 | 138 | - | 138 |
| Charitable activities | 3 | 32,145 | - | 32,145 | 30,375 | - | 30,375 |
| Investments | 4 | 55 | - | 55 | - | - | - |
| **Total income** | | 32,340 | - | 32,340 | 30,513 | - | 30,513 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | 5 | 25,118 | - | 25,118 | 29,631 | - | 29,631 |
| **Total expenditure** | | 25,118 | - | 25,118 | 29,631 | - | 29,631 |
| Net gains/(losses) on investments | 8 | 1,341 | 28 | 1,369 | - | 1,753 | 1,753 |
| **Net income** | | 8,563 | 28 | 8,591 | 882 | 1,753 | 2,635 |
| Transfers between funds | | 21,719 | (21,719) | - | - | - | - |
| **Net movement in funds** | | 30,282 | (21,691) | 8,591 | 882 | 1,753 | 2,635 |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 January 2024 | | 8,178 | 26,847 | 35,025 | 7,296 | 25,094 | 32,390 |
| **Fund balances at 31 December 2024** | | 38,460 | 5,156 | 43,616 | 8,178 | 26,847 | 35,025 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## BALANCE SHEET

### *AS AT 31 DECEMBER 2024*

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | 10 | | 23,216 | | 21,848 |
| **Current assets** | | | | | |
| Debtors | 11 | 1,609 | | 6,458 | |
| Cash at bank and in hand | | 19,109 | | 7,037 | |
| | | 20,718 | | 13,495 | |
| **Creditors: amounts falling due within one year** | 12 | (318) | | (318) | |
| **Net current assets** | | | 20,400 | | 13,177 |
| **Total assets less current liabilities** | | | 43,616 | | 35,025 |
| **The funds of the charity** | | | | | |
| Restricted income funds | 13 | | 5,156 | | 26,847 |
| Unrestricted funds | 14 | | 38,460 | | 8,178 |
| | | | 43,616 | | 35,025 |

The financial statements were approved by the trustees on 30/9/25

A. R. Long

**Trustee**

## 1 Accounting policies

**Charity information**

John Sugar's Coal And Almshouse Charity is a charity registered with the Charity Commission in England. The operational address is 83-93 Goodwins Road, Kings Lynn, Norfolk, PE30 5PE.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 2 Donations and legacies

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| C.O.I.F Income shares | 140 | 138 |

### 3 Charitable activities

| | Charitable Income 2024 | Charitable Income 2023 |
|---|---|---|
| | £ | £ |
| Charges to residents | 32,145 | 30,375 |

### 4 Income from investments

| | Unrestricted funds 2024 | Unrestricted funds 2023 |
|---|---|---|
| | £ | £ |
| Interest receivable | 55 | - |

## 5 Charitable activities

| | Charitable Expenditure 2024 £ | Charitable Expenditure 2023 £ |
|---|---|---|
| | 11,454 | 6,331 |
| Heating gas | 478 | 314 |
| Electricity | 1,169 | 1,224 |
| Insurance | 2,904 | 1,913 |
| Water rates | 5,303 | 2,473 |
| General maintenance | 210 | 196 |
| Subscriptions - National Association of Almshouses | 68 | 58 |
| TV licences and sundry expenses | 318 | 318 |
| Accountancy | 2,494 | 3,031 |
| Commissions | 720 | 720 |
| Others | - | 13,053 |
| Decorating and major repairs | | |
| | 25,118 | 29,631 |
| | 25,118 | 29,631 |

## 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 7 Employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|---|---|---|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

## 8 Gains and losses on investments

| Gains/(losses) arising on: | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| Revaluation of investments | 1,341 | 28 | 1,369 | - | 1,753 | 1,753 |

**9 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**10 Intangible fixed assets**

| | Almshouse Charity | Coal Charity | Extraordinary Repair Fund | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 1 January 2024 | 4,636 | 492 | 16,719 | 21,847 |
| Revaluation | 25 | 3 | 1,341 | 1,369 |
| At 31 December 2024 | 4,661 | 495 | 18,060 | 23,216 |
| **Amortisation and impairment** | | | | |
| At 1 January 2024 and 31 December 2024 | - | - | - | - |
| **Carrying amount** | | | | |
| At 31 December 2024 | 4,661 | 495 | 18,060 | 23,216 |
| At 31 December 2023 | 4,636 | 492 | 16,720 | 21,848 |

**11 Debtors**

| | 2024 | 2023 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 567 | 216 |
| Other debtors | 1,042 | 6,242 |
| | 1,609 | 6,458 |

**12 Creditors: amounts falling due within one year**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Other creditors | 318 | 318 |

**13 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2024 | Transfers | Gains and losses | At 31 December 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| | 26,847 | (21,719) | 28 | 5,156 |

### 13 Restricted funds

(Continued)

| Previous year: | At 1 January 2023 | Transfers | Gains and losses | At 31 December 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| | 25,094 | - | 1,753 | 26,847 |

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Included in the closing balance of the General Fund at 31st December 2024 is £18,060, which is the balance of the Extraordinary Repair Fund.

| | At 1 January 2024 | Incoming resources | Resources expended | Transfers | Gains and losses | At 31 December 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| General funds | 8,178 | 32,340 | (25,118) | 21,719 | 1,341 | 38,460 |

| Previous year: | At 1 January 2023 | Incoming resources | Resources expended | Transfers | Gains and losses | At 31 December 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| General funds | 7,296 | 30,513 | (29,631) | - | - | 8,178 |

# Accounts

Mapus-Smith & Lemmon LLP
Chartered Accountants

Charity registration number 214681

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2023

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Mrs S Twyman | |
| | Rev A Ling | |
| | Cllr. Francis Bone | |
| | Mrs M Plant | (Appointed 5 December 2023) |
| | D Heneghan | (Appointed 5 December 2023) |
| | M Pope | (Appointed 28 February 2023) |
| **Charity number** | 214681 | |
| **Independent examiner** | Mapus-Smith & Lemmon LLP<br>48 King Street<br>King's Lynn<br>Norfolk<br>PE30 1HE | |

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## CONTENTS

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 DECEMBER 2023*

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

**Objectives and activities**

The charity's objects are the provision of Almshouses for six poor widows of not less than 55 years of age and of good character. The policies adopted in furtherance of these objects are providing buildings, facilities and open space and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

During the year the charity has continued to provide almshouses to the community and maintained the houses and the area surrounding the property.

**Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Dr D Hopkin | (Resigned 20 June 2023) |
| Cllr L Bambridge | (Resigned 10 October 2023) |
| Mrs S Twyman | |
| Rev A Ling | |
| Cllr. Francis Bone | |
| Mrs M Plant | (Appointed 5 December 2023) |
| D Heneghan | (Appointed 5 December 2023) |
| M Pope | (Appointed 28 February 2023) |

The trustees' report was approved by the Board of Trustees.

A R. Ling
..............................

Trustee 15/10/24.
Dated: .........................

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

I report to the trustees on my examination of the financial statements of John Sugar's Coal And Almshouse Charity (the charity) for the year ended 31 December 2023.

**Responsibilities and basis of report**
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

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

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

**Mapus-Smith & Lemmon LLP**

48 King Street
King's Lynn
Norfolk
PE30 1HE

Dated: 15/10/24

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2023*

| | Notes | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | 2 | 138 | - | 138 | 138 | - | 138 |
| Charitable activities | 3 | 30,375 | - | 30,375 | 26,378 | - | 26,378 |
| **Total income** | | 30,513 | - | 30,513 | 26,516 | - | 26,516 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | 4 | 29,631 | - | 29,631 | 41,911 | - | 41,911 |
| **Total expenditure** | | 29,631 | - | 29,631 | 41,911 | - | 41,911 |
| Net gains/(losses) on investments | 7 | - | 1,753 | 1,753 | - | 161 | 161 |
| **Net income/(expenditure) and movement in funds** | | 882 | 1,753 | 2,635 | (15,395) | 161 | (15,234) |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 January 2023 | | 7,296 | 25,094 | 32,390 | 22,691 | 24,933 | 47,624 |
| **Fund balances at 31 December 2023** | | 8,178 | 26,847 | 35,025 | 7,296 | 25,094 | 32,390 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## BALANCE SHEET

### *AS AT 31 DECEMBER 2023*

| | Notes | 2023 £ | 2023 £ | 2022 £ | 2022 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | 9 | | 21,848 | | 25,095 |
| **Current assets** | | | | | |
| Debtors | 10 | 6,458 | | 2,452 | |
| Cash at bank and in hand | | 7,037 | | 5,103 | |
| | | 13,495 | | 7,555 | |
| **Creditors: amounts falling due within one year** | 11 | (318) | | (260) | |
| **Net current assets** | | | 13,177 | | 7,295 |
| **Total assets less current liabilities** | | | 35,025 | | 32,390 |
| **Net assets excluding pension liability** | | | 35,025 | | 32,390 |
| **The funds of the charity** | | | | | |
| Restricted income funds | 12 | | 26,847 | | 25,094 |
| Unrestricted funds | | | 8,178 | | 7,296 |
| | | | 35,025 | | 32,390 |

The financial statements were approved by the trustees on 15/10/24

A. R. [signature]

**Trustee**

## 1 Accounting policies

### Charity information

John Sugar's Coal And Almshouse Charity is a charity registered with the Charity Commission in England. The operational address is 83-93 Goodwins Road, Kings Lynn, Norfolk, PE30 5PE.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## 1 Accounting policies (Continued)

### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

## 2 Donations and legacies

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| C.O.I.F Income shares | 138 | 138 |

## 3 Charitable activities

| | Charitable Income 2023 | Charitable Income 2022 |
|---|---|---|
| | £ | £ |
| Charges to residents | 30,375 | 26,378 |

### 4 Charitable activities

| | Charitable Expenditure 2023 £ | Charitable Expenditure 2022 £ |
|---|---|---|
| Heating gas | 6,331 | 5,293 |
| Electricity | 314 | 696 |
| Insurance | 1,224 | 1,045 |
| Water rates | 1,913 | 2,454 |
| General maintenance | 2,473 | 3,744 |
| Subscriptions - National Association of Almshouses | 196 | 187 |
| TV licences and sundry expenses | 58 | 45 |
| Accountancy | 318 | 306 |
| Commissions | 3,031 | 2,546 |
| Others | 720 | 2,520 |
| Decorating and major repairs | 13,053 | 23,075 |
| | 29,631 | 41,911 |
| | 29,631 | 41,911 |

### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 6 Employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|---|---|---|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

### 7 Gains and losses on investments

| | Restricted funds 2023 £ | Restricted funds 2022 £ |
|---|---|---|
| Gains/(losses) arising on: | | |
| Revaluation of investments | 1,753 | 161 |

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Intangible fixed assets

| | COIF Shares | Extraordinary Repairs Fund | M&G Securities | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 1 January 2023 | 4,301 | 230 | 20,564 | 25,095 |
| Revaluation | 335 | 262 | (3,844) | (3,247) |
| At 31 December 2023 | 4,636 | 492 | 16,720 | 21,848 |
| **Amortisation and impairment** | | | | |
| At 1 January 2023 and 31 December 2023 | - | - | - | - |
| **Carrying amount** | | | | |
| At 31 December 2023 | 4,636 | 492 | 16,720 | 21,848 |
| At 31 December 2022 | 4,301 | 230 | 20,564 | 25,095 |

### 10 Debtors

| | 2023 | 2022 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 216 | 1,410 |
| Other debtors | 6,242 | 1,042 |
| | 6,458 | 2,452 |

### 11 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Other creditors | 318 | 260 |

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2023 | Gains and losses | At 31 December 2023 |
|---|---|---|---|
| | £ | £ | £ |
| | 25,094 | 1,753 | 26,847 |

**12 Restricted funds** **(Continued)**

| Previous year: | At 1 January 2022 | Gains and losses | At 31 December 2022 |
|---|---|---|---|
| | £ | £ | £ |
| | 24,933 | 161 | 25,094 |

**13 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 January 2023 | Incoming resources | Resources expended | At 31 December 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 7,296 | 30,513 | (29,631) | 8,178 |

| Previous year: | At 1 January 2022 | Incoming resources | Resources expended | At 31 December 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 22,691 | 26,516 | (41,911) | 7,296 |

**JOHN SUGARS ALMSHOUSE CHARITY**

England & Wales - Charity number 214681

# Accounts

Charity registration number 214681

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2022

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Dr D Hopkin<br>Cllr L Bambridge<br>Mrs S Twyman<br>Rev A Ling<br>Cllr. Francis Bone |
| **Charity number** | 214681 |
| **Independent examiner** | Mapus-Smith & Lemmon LLP<br>48 King Street<br>King's Lynn<br>Norfolk<br>PE30 1HE |

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

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# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 DECEMBER 2022*

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

**Objectives and activities**

The charity's objects are the provision of Almshouses for six poor widows of not less than 55 years of age and of good character. The policies adopted in furtherance of these objects are providing buildings, facilities and open space and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

During the year the charity has continued to provide almshouses to the community and maintained the houses and the area surrounding the property.

**Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr D Hopkin
Cllr L Bambridge
Mrs S Twyman
Cllr E Nockolds (Resigned 31 December 2022)
Rev A Ling
Cllr. Francis Bone

The trustees' report was approved by the Board of Trustees.

A R Ling
..............................

Trustee
Dated: 10/10/23

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

I report to the trustees on my examination of the financial statements of John Sugar's Coal And Almshouse Charity (the charity) for the year ended 31 December 2022.

**Responsibilities and basis of report**
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

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

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

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements to be reached.

**Mapus-Smith & Lemmon LLP**

48 King Street
King's Lynn
Norfolk
PE30 1HE

Dated: 10/10/23

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

| | Notes | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|
| <u>Income from:</u> | | | | | | | |
| Donations and legacies | 2 | 138 | - | 138 | 134 | - | 134 |
| Charitable activities | 3 | 26,378 | - | 26,378 | 29,600 | - | 29,600 |
| **Total income** | | 26,516 | - | 26,516 | 29,734 | - | 29,734 |
| <u>Expenditure on:</u> | | | | | | | |
| Raising funds | 4 | 2,520 | - | 2,520 | 560 | - | 560 |
| Charitable activities | 5 | 39,391 | - | 39,391 | 27,012 | - | 27,012 |
| **Total expenditure** | | 41,911 | - | 41,911 | 27,572 | - | 27,572 |
| Net gains/(losses) on investments | 8 | - | 161 | 161 | - | 2,351 | 2,351 |
| **Net movement in funds** | | (15,395) | 161 | (15,234) | 2,162 | 2,351 | 4,513 |
| Fund balances at 1 January 2022 | | 22,691 | 24,933 | 47,624 | 20,528 | 22,583 | 43,111 |
| **Fund balances at 31 December 2022** | | 7,296 | 25,094 | 32,390 | 22,690 | 24,934 | 47,624 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## BALANCE SHEET

### *AS AT 31 DECEMBER 2022*

| | Notes | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | **10** | | 25,095 | | 24,934 |
| **Current assets** | | | | | |
| Debtors | **11** | 2,452 | | 1,553 | |
| Cash at bank and in hand | | 5,103 | | 21,397 | |
| | | 7,555 | | 22,950 | |
| **Creditors: amounts falling due within one year** | **12** | (260) | | (260) | |
| Net current assets | | | 7,295 | | 22,690 |
| **Total assets less current liabilities** | | | 32,390 | | 47,624 |
| **Income funds** | | | | | |
| Restricted funds | | | 25,094 | | 24,934 |
| Unrestricted funds | | | 7,296 | | 22,690 |
| | | | 32,390 | | 47,624 |

The financial statements were approved by the Trustees on 10/10/23

A. R. [signature]

**Trustee**

**1 Accounting policies**

**Charity information**

John Sugar's Coal And Almshouse Charity is a charity registered with the Charity Commission in England. The operational address is 83-93 Goodwins Road, Kings Lynn, Norfolk, PE30 5PE.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## 1 Accounting policies (Continued)

### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

## 2 Donations and legacies

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| C.O.I.F Income shares | 138 | 134 |

## 3 Charitable activities

| | Charitable Income 2022 | Charitable Income 2021 |
|---|---|---|
| | £ | £ |
| Charges to residents | 26,378 | 29,600 |

## 4 Raising funds

| | Unrestricted funds 2022 | Unrestricted funds 2021 |
|---|---|---|
| | £ | £ |
| Investment management | 2,520 | 560 |
| | 2,520 | 560 |

### 5 Charitable activities

| | Charitable Expenditure 2022 £ | Charitable Expenditure 2021 £ |
|---|---|---|
| Heating gas | 5,293 | 5,093 |
| Electricity | 696 | 692 |
| Insurance | 1,045 | 1,218 |
| Water rates | 2,454 | 1,181 |
| General maintenance | 3,744 | 4,800 |
| Subscriptions - National Association of Almshouses | 187 | 182 |
| TV licences and sundry expenses | 45 | 55 |
| Accountancy | 306 | 288 |
| Commissions | 2,546 | 2,843 |
| Decorating and major repairs | 23,075 | 10,660 |
| | 39,391 | 27,012 |
| | 39,391 | 27,012 |

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|---|---|---|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

### 8 Net gains/(losses) on investments

| | Restricted funds 2022 £ | Restricted funds 2021 £ |
|---|---|---|
| Revaluation of investments | 161 | 2,351 |

## 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 10 Intangible fixed assets

| | COIF Shares | Extraordinary Repairs Fund | M&G Securities | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 1 January 2022 | 4,301 | 230 | 20,403 | 24,934 |
| Revaluation | - | - | 161 | 161 |
| At 31 December 2022 | 4,301 | 230 | 20,564 | 25,095 |
| **Amortisation and impairment** | | | | |
| At 1 January 2022 and 31 December 2022 | - | - | - | - |
| **Carrying amount** | | | | |
| At 31 December 2022 | 4,301 | 230 | 20,564 | 25,095 |
| At 31 December 2021 | 4,301 | 230 | 20,403 | 24,934 |

## 11 Debtors

| | 2022 | 2021 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 1,410 | 1,553 |
| Other debtors | 1,042 | - |
| | 2,452 | 1,553 |

## 12 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Other creditors | 260 | 260 |

# Accounts

Charity Registration No. 214681

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2021

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Dr D Hopkin<br>Cllr L Bambridge<br>Mrs S Twyman<br>Cllr E Nockolds<br>Rev A Ling<br>Cllr. Francis Bone |
| **Charity number** | 214681 |
| **Accountants** | Mapus-Smith & Lemmon LLP<br>48 King Street<br>King's Lynn<br>Norfolk<br>PE30 1HE |

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## CONTENTS

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 DECEMBER 2021*

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016)

**Objectives and activities**
The charity's objects are the provision of Almshouses for six poor widows of not less than 55 years of age and of good character. The policies adopted in furtherance of these objects are providing buildings, facilities and open space and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**
During the year the charity has continued to provide almshouses to the community and maintained the houses and the area surrounding the property.

**Financial review**
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**
The trustees who served during the year and up to the date of signature of the financial statements were:
Dr D Hopkin
Cllr L Bambridge
Mrs S Twyman
Cllr E Nockolds
Rev A Ling
Cllr. Francis Bone

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

..............................

Trustee
Dated: .........................

## CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY FOR THE YEAR ENDED 31 DECEMBER 2021

**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 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act, as amended
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts present with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement.**

In the course of my examination, no matter has come to my attention.
1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the account requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the records to be reached.

**Mapus-Smith & Lemmon LLP** ........................

**Chartered Accountants**

48 King Street
King's Lynn
Norfolk
PE30 1HE

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

| | Notes | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | **2** | 134 | - | 134 | 132 | - | 132 |
| Charitable activities | **3** | 29,600 | - | 29,600 | 29,497 | - | 29,497 |
| **Total income** | | 29,734 | - | 29,734 | 29,629 | - | 29,629 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **4** | 560 | - | 560 | - | - | - |
| Charitable activities | **5** | 27,012 | - | 27,012 | 24,436 | - | 24,436 |
| **Total resources expended** | | 27,572 | - | 27,572 | 24,436 | - | 24,436 |
| Net gains/(losses) on investments | **8** | - | 2,351 | 2,351 | - | (610) | (610) |
| **Net movement in funds** | | 2,162 | 2,351 | 4,513 | 5,193 | (610) | 4,583 |
| Fund balances at 1 January 2021 | | 20,528 | 22,583 | 43,111 | 15,335 | 23,193 | 38,528 |
| **Fund balances at 31 December 2021** | | 22,690 | 24,934 | 47,624 | 20,528 | 22,583 | 43,111 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## BALANCE SHEET

## *AS AT 31 DECEMBER 2021*

| | Notes | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | **9** | | 24,934 | | 22,583 |
| **Current assets** | | | | | |
| Debtors | **10** | 1,553 | | 3,567 | |
| Cash at bank and in hand | | 21,397 | | 17,523 | |
| | | 22,950 | | 21,090 | |
| **Creditors: amounts falling due within one year** | **11** | (260) | | (562) | |
| Net current assets | | | 22,690 | | 20,528 |
| **Total assets less current liabilities** | | | 47,624 | | 43,111 |
| **Income funds** | | | | | |
| Restricted funds | | | 24,934 | | 22,583 |
| Unrestricted funds | | | 22,690 | | 20,528 |
| | | | 47,624 | | 43,111 |

The financial statements were approved by the Trustees on .........................

..............................

**Trustee**

**1 Accounting policies**

**Charity information**

John Sugar's Coal And Almshouse Charity is a charity registered with the Charity Commission in England. The operational address is 83-93 Goodwins Road, Kings Lynn, Norfolk, PE30 5PE.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1 Accounting policies** **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

**1.6 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**2 Donations and legacies**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| C.O.I.F Income shares | 134 | 132 |

**3 Charitable activities**

| | Charitable Income 2021 | Charitable Income 2020 |
|---|---|---|
| | £ | £ |
| Sales within charitable activities | - | 1,358 |
| Charges to residents | 29,600 | 28,139 |
| | 29,600 | 29,497 |

### 4 Raising funds

| | **Unrestricted funds** | Total |
|---|---|---|
| | **2021** | 2020 |
| | **£** | £ |
| Investment management | 560 | - |
| | 560 | - |

### 5 Charitable activities

| | **Charitable Expenditure 2021** | **Charitable Expenditure 2020** |
|---|---|---|
| | **£** | **£** |
| Heating gas | 5,093 | 5,545 |
| Electricity | 692 | 278 |
| Insurance | 1,218 | 932 |
| Water rates | 1,181 | 868 |
| General maintenance | 4,800 | 4,867 |
| Subscriptions - National Association of Almshouses | 182 | - |
| TV licences and sundry expenses | 55 | 76 |
| Accountancy | 288 | 276 |
| Commissions | 2,843 | 2,629 |
| Decorating and major repairs | 10,660 | 6,665 |
| Legal and professional | - | 2,300 |
| | 27,012 | 24,436 |
| | 27,012 | 24,436 |

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

| | **2021 Number** | **2020 Number** |
|---|---|---|
| Total | - | - |

## 7 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

## 8 Net gains/(losses) on investments

| | **Restricted funds** | Restricted funds |
|---|---|---|
| | **2021** | 2020 |
| | **£** | £ |
| Revaluation of investments | 2,351 | (610) |

## 9 Intangible fixed assets

| | COIF Shares | Extraordinary Repairs Fund | M&G Securities | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 1 January 2021 | 4,301 | 254 | 18,028 | 22,583 |
| Revaluation | - | (24) | 2,375 | 2,351 |
| At 31 December 2021 | 4,301 | 230 | 20,403 | 24,934 |
| **Amortisation and impairment** | | | | |
| At 1 January 2021 and 31 December 2021 | - | - | - | - |
| **Carrying amount** | | | | |
| At 31 December 2021 | 4,301 | 230 | 20,403 | 24,934 |
| At 31 December 2020 | 4,301 | 254 | 18,028 | 22,583 |

## 10 Debtors

| | **2021** | **2020** |
|---|---|---|
| **Amounts falling due within one year:** | **£** | **£** |
| Trade debtors | 1,553 | 3,567 |

## 11 Creditors: amounts falling due within one year

| | **2021** | **2020** |
|---|---|---|
| | **£** | **£** |
| Other creditors | 260 | 562 |

JOHN SUGARS ALMSHOUSE CHARITY

England & Wales - Charity number 214681

# Accounts

Charity Registration No. 214681

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2020

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Dr D Hopkin<br>Cllr L Bambridge<br>Mrs S Twyman<br>Cllr E Nockolds<br>Rev A Ling<br>Cllr. Francis Bone |
| **Charity number** | 214681 |
| **Accountants** | Mapus-Smith & Lemmon LLP<br>48 King Street<br>King's Lynn<br>Norfolk<br>PE30 1HE |

# JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## CONTENTS

# TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 DECEMBER 2020*

The trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

**Objectives and activities**

The charity's objects are the provision of Almshouses for six poor widows of not less than 55 years of age and of good character. The policies adopted in furtherance of these objects are providing buildings, facilities and open space and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

During the year the charity has continued to provide almshouses to the community and maintained the houses and the area surrounding the property.

**Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr D Hopkin
Cllr L Bambridge
Mrs S Twyman
Cllr E Nockolds
Rev A Ling
Cllr. Francis Bone

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Deborah Hopkin .

Trustee

Dated: 18 · 10 · 21.

## CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY FOR THE YEAR ENDED 31 DECEMBER 2020

**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 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act, as amended
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts present with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement.**

In the course of my examination, no matter has come to my attention.
1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the account requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the records to be reached.

Mapus-Smith & Lemmon LLP

**Mapus-Smith & Lemmon LLP**

**Chartered Accountants**

18/10/21

48 King Street
King's Lynn
Norfolk
PE30 1HE

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT
### *FOR THE YEAR ENDED 31 DECEMBER 2020*

| | Notes | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | 2 | 132 | - | 132 | 129 | - | 129 |
| Charitable activities | 3 | 29,497 | - | 29,497 | 28,725 | - | 28,725 |
| **Total income** | | 29,629 | - | 29,629 | 28,854 | - | 28,854 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | 4 | 24,436 | - | 24,436 | 31,887 | - | 31,887 |
| Net gains/(losses) on investments | 7 | - | (610) | (610) | - | 3,524 | 3,524 |
| **Net movement in funds** | | 5,193 | (610) | 4,583 | (3,033) | 3,524 | 491 |
| Fund balances at 1 January 2020 | | 15,335 | 23,193 | 38,528 | 18,359 | 19,669 | 38,028 |
| **Fund balances at 31 December 2020** | | 20,528 | 22,583 | 43,111 | 15,326 | 23,193 | 38,519 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JOHN SUGAR'S COAL AND ALMSHOUSE CHARITY

## BALANCE SHEET

***AS AT 31 DECEMBER 2020***

| | Notes | 2020 £ | 2020 £ | 2019 £ | 2019 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | 8 | | 22,583 | | 23,193 |
| **Current assets** | | | | | |
| Debtors | 9 | 3,567 | | 1,460 | |
| Cash at bank and in hand | | 17,523 | | 14,428 | |
| | | 21,090 | | 15,888 | |
| **Creditors: amounts falling due within one year** | 10 | (562) | | (562) | |
| Net current assets | | | 20,528 | | 15,326 |
| **Total assets less current liabilities** | | | 43,111 | | 38,519 |
| **Income funds** | | | | | |
| Restricted funds | | | 22,583 | | 23,193 |
| Unrestricted funds | | | 20,528 | | 15,326 |
| | | | 43,111 | | 38,519 |

The financial statements were approved by the Trustees on 18. 10. 21.

Deborah Hopki.

**Trustee**

## 1 Accounting policies

**Charity information**

John Sugar's Coal And Almshouse Charity is a charity registered with the Charity Commission in England. The operational address is 83-93 Goodwins Road, Kings Lynn, Norfolk, PE30 5PE.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1 Accounting policies** **(Continued)**

**1.5 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**2 Donations and legacies**

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| C.O.I.F Income shares | 132 | 129 |

**3 Charitable activities**

| | Charitable Income 2020 | Charitable Income 2019 |
|---|---|---|
| | £ | £ |
| Sales within charitable activities | 1,358 | - |
| Charges to residents | 28,139 | 28,725 |
| | 29,497 | 28,725 |

## 4 Charitable activities

| | Charitable Expenditure 2020 £ | Charitable Expenditure 2019 £ |
|---|---|---|
| Heating gas | 5,545 | 6,109 |
| Electricity | 278 | 364 |
| Insurance | 932 | 1,266 |
| Water rates | 868 | 1,550 |
| General maintenance | 4,867 | 4,599 |
| TV licences and sundry expenses | 76 | 53 |
| Accountancy | 276 | 276 |
| Commissions | 2,629 | 2,795 |
| Others | - | 349 |
| Decorating and major repairs | 6,665 | 14,526 |
| Legal and professional | 2,300 | - |
| | 24,436 | 31,887 |
| | 24,436 | 31,887 |

## 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 6 Employees

The average monthly number of employees during the year was:

| | 2020 Number | 2019 Number |
|---|---|---|
| Total | - | - |

## 7 Net gains/(losses) on investments

| | Restricted funds 2020 £ | Restricted funds 2019 £ |
|---|---|---|
| Revaluation of investments | (610) | 3,524 |

## 8 Intangible fixed assets

| | COIF Shares | Extraordinary Repairs Fund | M&G Securities | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 1 January 2020 | 4,301 | 272 | 18,620 | 23,193 |
| Revaluation | - | (18) | (592) | (610) |
| At 31 December 2020 | 4,301 | 254 | 18,028 | 22,583 |
| **Amortisation and impairment** | | | | |
| At 1 January 2020 and 31 December 2020 | - | - | - | - |
| **Carrying amount** | | | | |
| At 31 December 2020 | 4,301 | 254 | 18,028 | 22,583 |
| At 31 December 2019 | 4,301 | 272 | 18,620 | 23,193 |

## 9 Debtors

| | 2020 | 2019 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 3,567 | 1,460 |

## 10 Creditors: amounts falling due within one year

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Other creditors | 562 | 562 |