

# THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES

England & Wales · Charity number 218971

## Details

---

Other names	BIRCH SAMSON UNITED CHARITIES, BIRCH'S ALMSHOUSES, ELIZABETH BIRCH ALMSHOUSES, RAILWAY COTTAGES
Status	Registered
Legal form	Other
Registered	1965-06-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	The Pines Mount Road Rugeley WS15 2TL
Phone	07790895387
Email	<a href="mailto:contact@birchsamsonlitletonuc.org.uk">contact@birchsamsonlitletonuc.org.uk</a>

## Activities

---

**Objects:** OBJECTS OF THE CHARITY(1) THE OBJECTS OF THE CHARITY ARE:(A) THE RELIEF OF POVERTY BY THE PROVISION OF SOCIAL HOUSING IN THE FORM OF ALMSHOUSE ACCOMMODATION FOR THE BENEFICIARIES SUBJECT TO SUB-CLAUSE 4 (3) BELOW; AND(B) SUCH CHARITABLE PURPOSES FOR THE BENEFIT OF THE RESIDENTS AS THE TRUSTEES DECIDE.(2) SUBJECT TO THE PROVISIONS OF CLAUSE 5 (POWER TO DISPOSE OF AND REPLACE PURPOSE PROPERTY), THE LAND IDENTIFIED IN PART 1 OF THE SCHEDULE TO THIS SCHEME MUST BE RETAINED BY THE TRUSTEE FOR USE FOR THE OBJECTS OF THE CHARITY.(3) THE TRUSTEE MUST RETAIN 6 OF THE CHARITY'S ACCOMMODATION UNITS FOR USE BY BENEFICIARIES WHO ARE SINGLE WOMEN. "BENEFICIARIES" MEANS POOR PERSONS WITH A PREFERENCE FOR PERSONS OF 50 YEARS OF AGE OR OVER.

**Activities:** Almshouses

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** Accommodation/housing
- **Who:** Elderly/old People, The General Public/mankind

## Geography

---

- **Area of benefit:** STAFFORDSHIRE
- Staffordshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£63,341	£83,823	-	-
2024-03-31	£60,611	£65,443	-	-
2023-03-31	£57,471	£55,607	-	-
2022-03-31	£55,417	£53,980	-	-
2021-03-31	£55,791	£69,148	-	-

## Trustees

---

Name	Role	Appointed
<b>ELIZABETH COLES</b>	Chair	2014-09-03
BARBARA ASTLEY		
CHRISTINE UPTON		2011-07-22
Daniel Briggs		2015-07-07
Ella Smith		2023-10-10
Rev Catherine Mary Alexandra Leighton		2023-01-17
Roz Jones		2024-04-09

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**

England & Wales - Charity number 218971

---

# Accounts

---

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
Registered Charity number: 218971

**ACCOUNTS YEAR ENDED**  
**31 MARCH 2025**

**Dains Audit Ltd**  
**Chartered Accountants**  
**St Johns Court**  
**Wiltell Road**  
**Lichfield**  
**Staffordshire**  
**WS14 9DS**

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
INDEX TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

	PAGE
Annual Report	1-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-9

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

**Reference and administrative information**

**Trustees:**

Mrs E Coles	Chairman
Mr D Briggs	Vice chairman
Mrs B Astley	
Mr P Conway	resigned April 2025
Mrs E Sherratt	
Mrs C Upton	
Revd C Leighton	
Mrs E Smith	
Mrs R Jones	appointed 9 April 2024

**Clerk to the trustees:** Mrs S Brockhurst

**Clerk's office:**

The Pines  
Mount Road  
Rugeley  
Staffordshire  
WS15 2TL

**Charity Number:** 218971

**Regulator of Social Housing:** A4028

**Independent Examiner:**

Mark Gurney FCCA, DChA  
of Dains Audit Ltd  
St Johns Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

**Bankers:**

National Westminster Bank  
31 Market Square  
Rugeley  
Staffordshire  
WS15 2BW

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
**Report of the trustees for the year ended 31 March 2025**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity Commission Scheme dated 23 October 2014, 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 effective 1 January 2019.

**Structure, Governance and Management**

The Birch, Samson and Littleton United Charities was formed following the amalgamation of Birch and Samson United Charities (registered charity number 218971) and The Littleton Homes at Rugeley ( registered charity number 1153780). It is governed by a Charity Commission Scheme dated 23 October 2014.

The scheme allows for the appointment of nine managing trustees. They are appointed at a special meeting of the trustees to serve for a term of four years.

The trustees met regularly throughout the year to discuss the charity's affairs, including consideration of investment, reserves and risk management policies.

The charity keeps the skill requirements for its trustee body under review and in the event that there is a vacancy, the Board seeks nominations from people within the local community who have the necessary skills and interest. The induction process for any newly appointed trustee comprises an initial meeting with the Board of Trustees, at which a pack is provided. This includes a copy of the governing document, a copy of the latest accounts, a copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

**Risk Review**

The trustees have examined the major internal and external risks which the Charity faces and confirm that systems have been established to minimise these risks.

**Objects and Activities**

The charity is administered by the Clerk, who acts under instructions from the trustees.

The Birch, Samson and Littleton United Charities comprises thirteen almshouses situated in Armitage, Brereton and Rugeley.

The objects of the charity are:

the relief of poverty by the provision of social housing in the form of almshouse accommodation for poor persons, with a preference for persons of 50 years of age or over; and

such charitable purposes for the benefit of the residents as the trustees decide.

**Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit. Residents shall first and foremost be in need. Preference is given to those with some connection to the area.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

**Review of Progress and Achievements**

The trustees are pleased to report that the almshouses have been fully occupied during the year. The trustees continue to maintain the almshouses to a high standard and comply with all statutory requirements.

**Reserves Policy**

Funds at 31 March 2025 totalled £1,638,165 comprising permanent endowment £1,108,900, a designated extraordinary repairs fund £161,068, a designated cyclical maintenance fund £24,846 and unrestricted income funds of £343,351.

Free reserves are held to cover working capital requirements and future repair costs. The balance held at 31 March 2023 falls within the range agreed by the trustees.

**Investment Policy**

The trustees have considered the most appropriate policy for investing funds and have found that specialised unit trusts, designed for charity sector, meet their requirements. The performance of the investments is monitored by the trustees on a regular basis.

**Trustees' Responsibilities in Relation to the Financial Statements**

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Date            E Coles  
                    15 July 2025

*E Coles*

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5-9.

### Responsibilities and basis of report

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

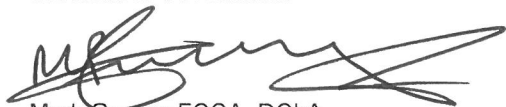
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 Gurney FCCA, DChA  
of Dains Audit Ltd  
St John's Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

15 July 2025

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2025**

Notes	Unrestricted Income Fund £	Other Funds £	Total 2025 £	Total 2024 £
<b>Income</b>				
Maintenance contributions receivable	56,281		56,281	53,922
Bank interest	3,114	2,115	5,229	4,894
Income from listed investments	1,831		1,831	1,795
<b>Total income</b>	<b>61,226</b>	<b>2,115</b>	<b>63,341</b>	<b>60,611</b>
<b>Expenditure</b>				
Clerk	16,247		16,247	15,381
Repairs and maintenance	33,815		33,815	16,888
Heat, light and water	1,401		1,401	1,243
Services	7,195		7,195	7,495
Insurance	2,694		2,694	1,975
Trustee indemnity insurance	291		291	291
Sundry expenses	817		817	1,251
Almshouse Association subscription	485		485	487
Independent examiners fees	1,110		1,110	1,062
HCA annual subscription	562		562	300
Quinquennial inspection			-	870
Legionella testing	1,006		1,006	-
Depreciation		18,200	18,200	18,200
<b>Total</b>	<b>65,623</b>	<b>18,200</b>	<b>83,823</b>	<b>65,443</b>
<b>Other recognised gains/(losses)</b>				
Gains/(losses) on investment assets (note 6)	(6,191)	(3,264)	(9,455)	40,529
<b>Net income/(expenditure)</b>	<b>(10,588)</b>	<b>(19,349)</b>	<b>(29,937)</b>	<b>35,697</b>
<b>Transfer between funds (note 8)</b>				
<b>Net movement in funds</b>	<b>(10,588)</b>	<b>(19,349)</b>	<b>(29,937)</b>	<b>35,697</b>
<b>Reconciliation of funds:</b>				
<b>Fund balances brought forward</b>	<b>353,939</b>	<b>1,314,163</b>	<b>1,668,102</b>	<b>1,632,405</b>
<b>Fund Balances carried forward</b>	<b>343,351</b>	<b>1,294,814</b>	<b>1,638,165</b>	<b>1,668,102</b>

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**BALANCE SHEET**  
**31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Housing Properties	2b and 5		1,108,900		1,127,100
Listed Investments	2c and 6		375,987		385,442
			<u>1,484,887</u>		<u>1,512,542</u>
<b>Current Assets</b>					
Debtors and Prepayments	7		3,747		4,060
Cash at Bank and in Hand			152,058		154,287
			<u>155,805</u>		<u>158,347</u>
<b>Current Liabilities</b>					
Creditors			<u>2,527</u>		<u>2,787</u>
			<u>2,527</u>		<u>2,787</u>
Net Current Assets			153,278		155,560
Total Assets less Current Liabilities			1,638,165		1,668,102
Net Assets			<u>1,638,165</u>		<u>1,668,102</u>
<b>Capital and Reserves</b>					
Permanent Endowment	8		1,108,900		1,127,100
Designated Reserves	8				
Extraordinary Repairs Fund			161,068		164,332
Cyclical Maintenance Fund			24,846		22,731
Unrestricted Income Fund			343,351		320,033
			<u>1,638,165</u>		<u>1,668,102</u>

These accounts were approved by the Board of Trustees on 15 July 2025 and signed on their behalf by:

E Coles

*E. Coles*

D Briggs

*D Briggs*

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. Establishment of Birch, Samson and Littleton United Charities**

The Birch, Samson and Littleton United Charities is regulated by a Charity Commission scheme dated 23 October 2014.

It was formed following the amalgamation of Birch and Samson United Charities and the Littleton Homes at Rugeley.

**2. Accounting Policies**

**(a) Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 01/01/2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on the accruals basis.

**(b) Housing Properties**

Housing Properties are included at insurance value as at December 2015.

Depreciation is provided on freehold property at 2% per annum on a straight line basis.

No depreciation is provided in respect of the land element.

**(c) Investments**

Listed investments are stated at market value.

**(d) Extraordinary Repairs Fund**

This designated reserve represents amounts set aside to carry out major repairs on the Housing Properties.

**(e) Cyclical Maintenance Fund**

This designated reserve represents amounts set aside for cyclical maintenance.

**(f) Permanent Endowment**

The permanent endowment represents those funds which must be held permanently by the charity. Income arising on this fund is included as unrestricted income.

**(g) Unrestricted Income Fund**

The unrestricted income fund comprises those funds which the trustees are free to use in accordance with the charitable objects.

**3. Trustees Remuneration, Expenses and Related Party Transactions**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No expenses have been paid during the year (2024-nil).

**4. Taxation**

The Birch, Samson and Littleton United Charities is a registered Charity and is therefore exempt from liability to taxation on its income and capital gains.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**5. Housing Properties**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Housing properties (note 2b)	<u>1,300,000</u>	<u>1,300,000</u>
Depreciation at 31 March 2024	172,900	154,700
Charge for the year	<u>18,200</u>	<u>18,200</u>
Depreciation at 31 March 2025	<u>191,100</u>	<u>172,900</u>
Net book value 31 March 2025	<u><u>1,108,900</u></u>	<u><u>1,127,100</u></u>

**6. Listed Investments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Market value brought forward	385,442	344,913
Net unrealised investment gains/(losses)	<u>(9,455)</u>	<u>40,529</u>
Market value at 31 March 2024	<u>375,987</u>	<u>385,442</u>

Investments comprise the following:

Unrestricted income fund:

3,295 COIF income units	64,199	67,336
598 COIF accumulation units	150,720	153,774
Extraordinary repair fund		
639 COIF accumulation units	<u>161,068</u>	<u>164,332</u>
	<u>375,987</u>	<u>385,442</u>

**7. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments	3,747	3,474
Maintenance contributions	<u>-</u>	<u>585</u>
	<u>3,747</u>	<u>3,474</u>

THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025

8. Other Funds

	Endowment Fund	Extraordinary Repair Fund	Cyclical Maintenance Fund	Total 2025
	£	£	£	£
Balances at 1 April 2024	1,127,100	164,332	22,731	1,314,163
Bank interest			2,115	2,115
Unrealised gain/(loss) on investment revaluation		(3,264)		(3,264)
Depreciation	(18,200)			(18,200)
Transfer income account				-
Balances at 31 March 2025	1,108,900	161,068	24,846	1,294,814

	Endowment Fund	Extraordinary Repair Fund	Cyclical Maintenance Fund	Total 2024
	£	£	£	£
Balances at 1 April 2023	1,145,300	146,321	20,751	1,312,372
Bank interest			1,980	1,980
Unrealised gain/(loss) on investment revaluation		18,011		18,011
Depreciation	(18,200)			(18,200)
Transfer income account				-
Balances at 31 March 2024	1,127,100	164,332	22,731	1,314,163

9. The Assets and Liabilities of the Charity are represented by the Funds as detailed below:

	Income Fund	Endowment Fund	Extraordinary Repair Fund	Cyclical Maintenance Fund	Total 2024
	£	£	£	£	£
Housing Properties		1,108,900			1,108,900
Investments	214,919		161,068		375,987
Current Assets	130,959			24,846	155,805
Creditors: Due within 1 year	(2,527)				(2,527)
	343,351	1,108,900	161,068	24,846	1,638,165

The comparative information is as follows:

	Income Fund	Endowment Fund	Extraordinary Repair Fund	Cyclical Maintenance Fund	Total 2023
	£	£	£	£	£
Housing Properties		1,127,100			1,127,100
Investments	221,110		164,332		385,442
Current Assets	135,616			22,731	158,347
Creditors: Due within 1 year	(2,787)				(2,787)
	353,939	1,127,100	164,332	22,731	1,668,102

10. Future Commitment

At 31 March 2025, there was a commitment to replace a boiler at a cost of £4,198.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**

England & Wales - Charity number 218971

---

# Accounts

---

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**Registered Charity number: 218971**

**ACCOUNTS YEAR ENDED**  
**31 MARCH 2024**

**Dains Audit Ltd**  
**Chartered Accountants**  
**St Johns Court**  
**Wiltell Road**  
**Lichfield**  
**Staffordshire**  
**WS14 9DS**

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
INDEX TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024**

	PAGE
Annual Report	1-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-9

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

**Reference and administrative information**

**Trustees:** Mr P Conway Chairman  
Mr D Briggs Vice chairman  
Mrs B Astley  
Mrs E Coles  
Mrs E Sherratt  
Mrs C Upton  
Revd C Leighton  
Mrs E Smith appointed 10 October 2023  
Mrs R Jones appointed 9 April 2024

**Clerk to the trustees:** Mrs S Brockhurst

**Clerk's office:** The Pines  
Mount Road  
Rugeley  
Staffordshire  
WS15 2TL

**Charity Number:** 218971

**Regulator of Social Housing:** A4028

**Independent Examiner:** Mark Gurney FCCA, DChA  
of Dains Audit Ltd  
St Johns Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

**Bankers:** National Westminster Bank  
31 Market Square  
Rugeley  
Staffordshire  
WS15 2BW

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2024  
Report of the trustees for the year ended 31 March 2024**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity Commission Scheme dated 23 October 2014, 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 effective 1 January 2019.

**Structure, Governance and Management**

The Birch, Samson and Littleton United Charities was formed following the amalgamation of Birch and Samson United Charities (registered charity number 218971) and The Littleton Homes at Rugeley ( registered charity number 1153780). It is governed by a Charity Commission Scheme dated 23 October 2014.

The scheme allows for the appointment of nine managing trustees. They are appointed at a special meeting of the trustees to serve for a term of four years.

The trustees met regularly throughout the year to discuss the charity's affairs, including consideration of investment, reserves and risk management policies.

The charity keeps the skill requirements for its trustee body under review and in the event that there is a vacancy, the Board seeks nominations from people within the local community who have the necessary skills and interest. The induction process for any newly appointed trustee comprises an initial meeting with the Board of Trustees, at which a pack is provided. This includes a copy of the governing document, a copy of the latest accounts, a copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

**Risk Review**

The trustees have examined the major internal and external risks which the Charity faces and confirm that systems have been established to minimise these risks.

**Objects and Activities**

The charity is administered by the Clerk, who acts under instructions from the trustees.

The Birch, Samson and Littleton United Charities comprises thirteen almshouses situated in Armitage, Brereton and Rugeley.

The objects of the charity are:

the relief of poverty by the provision of social housing in the form of almshouse accommodation for poor persons, with a preference for persons of 50 years of age or over; and

such charitable purposes for the benefit of the residents as the trustees decide.

**Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit. Residents shall first and foremost be in need. Preference is given to those with some connection to the area.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2024 (Continued)**

**Review of Progress and Achievements**

The trustees are pleased to report that the almshouses have been fully occupied during the year. The trustees continue to maintain the almshouses to a high standard.

**Reserves Policy**

Funds at 31 March 2024 totalled £1,668,102 comprising permanent endowment £1,127,100, a designated extraordinary repairs fund £164,332, a designated cyclical maintenance fund £22,731 and unrestricted income funds of £353,939.

Free reserves are held to cover working capital requirements and future repair costs.

The balance held at 31 March 2023 falls within the range agreed by the trustees.

**Investment Policy**

The trustees have considered the most appropriate policy for investing funds and have found that specialised unit trusts, designed for charity sector, meet their requirements. The performance of the investments is monitored by the trustees on a regular basis.

**Trustees' Responsibilities in Relation to the Financial Statements**

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Date            D Briggs  
                    09 July 2024



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 5-9.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 Gurney FCCA, DChA  
of Dains Audit Ltd  
St John's Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

09 July 2024

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Income Fund £	Other Funds £	Total 2024 £	Total 2023 £
<b>Income</b>					
Maintenance contributions receivable		53,922		53,922	53,929
Bank interest		2,914	1,980	4,894	1,747
Income from listed investments		1,795		1,795	1,795
<b>Total income</b>		<b>58,631</b>	<b>1,980</b>	<b>60,611</b>	<b>57,471</b>
<b>Expenditure</b>					
Clerk		15,381		15,381	14,607
Repairs and maintenance		16,888		16,888	8,543
Heat, light and water		1,243		1,243	1,091
Services		7,495		7,495	7,913
Insurance		1,975		1,975	1,401
Trustee indemnity insurance		291		291	291
Sundry expenses		1,251		1,251	843
Almshouse Association subscription		487		487	313
Independent examiners fees		1,062		1,062	1,014
HCA annual subscription		300		300	300
Professional fees		870		870	428
Legionella testing				-	663
Depreciation			18,200	18,200	18,200
<b>Total</b>		<b>47,243</b>	<b>18,200</b>	<b>65,443</b>	<b>55,607</b>
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on investment assets (note 6)		22,518	18,011	40,529	34,966
<b>Net income/(expenditure)</b>		<b>33,906</b>	<b>1,791</b>	<b>35,697</b>	<b>36,830</b>
<b>Transfer between funds (note 8)</b>					
<b>Net movement in funds</b>		<b>33,906</b>	<b>1,791</b>	<b>35,697</b>	<b>(2,977)</b>
<b>Reconciliation of funds:</b>					
<b>Fund balances brought forward</b>		<b>320,033</b>	<b>1,312,372</b>	<b>1,632,405</b>	<b>1,635,382</b>
<b>Fund Balances carried forward</b>		<b>353,939</b>	<b>1,314,163</b>	<b>1,668,102</b>	<b>1,632,405</b>

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**BALANCE SHEET**  
**31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Housing Properties	2b and 5		1,127,100		1,145,300
Listed Investments	2c and 6		<u>385,442</u>		<u>344,913</u>
			<u>1,512,542</u>		<u>1,490,213</u>
<b>Current Assets</b>					
Debtors and Prepayments	7	4,060		1,431	
Cash at Bank and in Hand		<u>154,287</u>		<u>141,775</u>	
		<u>158,347</u>		<u>143,206</u>	
<b>Current Liabilities</b>					
Creditors		<u>2,787</u>		<u>1,014</u>	
		<u>2,787</u>		<u>1,014</u>	
Net Current Assets			155,560		142,192
Total Assets less Current Liabilities			1,668,102		1,632,405
Net Assets			<u><u>1,668,102</u></u>		<u><u>1,632,405</u></u>
<b>Capital and Reserves</b>					
Permanent Endowment	8		1,127,100		1,145,300
Designated Reserves	8				
Extraordinary Repairs Fund			164,332		146,321
Cyclical Maintenance Fund			22,731		20,751
Unrestricted Income Fund			<u>353,939</u>		<u>320,033</u>
			<u><u>1,668,102</u></u>		<u><u>1,632,405</u></u>

These accounts were approved by the Board of Trustees on 9 July 2024 and signed on their behalf by:

C Leighton  


D Briggs  


**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. Establishment of Birch, Samson and Littleton United Charities**

The Birch, Samson and Littleton United Charities is regulated by a Charity Commission scheme dated 23 October 2014.

It was formed following the amalgamation of Birch and Samson United Charities and the Littleton Homes at Rugeley.

**2. Accounting Policies**

**(a) Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 01/01/2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on the accruals basis.

**(b) Housing Properties**

Housing Properties are included at insurance value as at December 2015.

Depreciation is provided on freehold property at 2% per annum on a straight line basis.

No depreciation is provided in respect of the land element.

**(c) Investments**

Listed investments are stated at market value.

**(d) Extraordinary Repairs Fund**

This designated reserve represents amounts set aside to carry out major repairs on the Housing Properties.

**(e) Cyclical Maintenance Fund**

This designated reserve represents amounts set aside for cyclical maintenance.

**(f) Permanent Endowment**

The permanent endowment represents those funds which must be held permanently by the charity. Income arising on this fund is included as unrestricted income.

**(g) Unrestricted Income Fund**

The unrestricted income fund comprises those funds which the trustees are free to use in accordance with the charitable objects.

**3. Trustees Remuneration, Expenses and Related Party Transactions**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No expenses have been paid during the year (2023-nil).

**4. Taxation**

The Birch, Samson and Littleton United Charities is a registered Charity and is therefore exempt from liability to taxation on its income and capital gains.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. Housing Properties**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Housing properties (note 2b)	1,300,000	1,300,000
Depreciation at 31 March 2023	154,700	136,500
Charge for the year	18,200	18,200
Depreciation at 31 March 2024	172,900	154,700
Net book value 31 March 2024	1,127,100	1,145,300

**6. Listed Investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Market value brought forward	344,913	349,754
Net unrealised investment gains/(losses)	40,529	(4,841)
Market value at 31 March 2023	385,442	344,913

Investments comprise the following:

Unrestricted income fund:

3,295 COIF income units

598 COIF accumulation units

Extraordinary repair fund

639 COIF accumulation units

67,336	61,671
153,774	136,921
164,332	146,321
385,442	344,913

**7. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	3,474	1,431
Maintenance contributions	586	
	4,060	1,431

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8. Other Funds**

	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balances at 1 April 2023	1,145,300	146,321	20,751	1,312,372
Bank interest			1,980	1,980
Unrealised gain/(loss) on investment revaluation		18,011		18,011
Depreciation	(18,200)			(18,200)
Transfer income account				-
Balances at 31 March 2024	<u>1,127,100</u>	<u>164,332</u>	<u>22,731</u>	<u>1,314,163</u>

	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balances at 1 April 2022	1,163,500	147,581	10,048	1,321,129
Bank interest			703	703
Unrealised gain/(loss) on investment revaluation		(1,260)		(1,260)
Depreciation	(18,200)			(18,200)
Transfer income account			10,000	10,000
Balances at 31 March 2023	<u>1,145,300</u>	<u>146,321</u>	<u>20,751</u>	<u>1,312,372</u>

**9. The Assets and Liabilities of the Charity are represented by the Funds as detailed below:**

	<b>Income Fund</b>	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Housing Properties		1,127,100			1,127,100
Investments	221,110		164,332		385,442
Current Assets	135,616			22,731	158,347
Creditors: Due within 1 year	(2,787)				(2,787)
	<u>353,939</u>	<u>1,127,100</u>	<u>164,332</u>	<u>22,731</u>	<u>1,668,102</u>

**The comparative information is as follows:**

	<b>Income Fund</b>	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Housing Properties		1,145,300			1,145,300
Investments	188,128		156,785		344,913
Current Assets	122,455			20,751	143,206
Creditors: Due within 1 year	(1,014)				(1,014)
	<u>309,569</u>	<u>1,145,300</u>	<u>156,785</u>	<u>20,751</u>	<u>1,632,405</u>



**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**

England & Wales - Charity number 218971

---

# Accounts

---

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**Registered Charity number: 218971**

**ACCOUNTS YEAR ENDED**  
**31 MARCH 2023**

**Dains Audit Ltd**  
**Chartered Accountants**  
**St Johns Court**  
**Wiltell Road**  
**Lichfield**  
**Staffordshire**  
**WS14 9DS**

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
INDEX TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	PAGE
Annual Report	1-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-9

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

**Reference and administrative information**

**Trustees:** Mr P Conway Chairman  
Mr D Briggs Vice chairman  
Mrs B Astley  
Mrs E Coles  
Mr C Hibbert Resigned 16 January 2023  
Mrs E Sherratt  
Mrs C Upton  
Revd C Leighton Appointed 17 January 2023

**Clerk to the trustees:** Mrs S Brockhurst

**Clerk's office:** The Pines  
Mount Road  
Rugeley  
Staffordshire  
WS15 2TL

**Charity Number:** 218971

**Regulator of Social Housing:** A4028

**Independent Examiner:** A P Morris FCA  
of Dains Audit Ltd  
St Johns Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

**Bankers:** National Westminster Bank  
31 Market Square  
Rugeley  
Staffordshire  
WS15 2BW

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023  
Report of the trustees for the year ended 31 March 2023**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity Commission Scheme dated 23 October 2014, 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 effective 1 January 2019.

**Structure, Governance and Management**

The Birch, Samson and Littleton United Charities was formed following the amalgamation of Birch and Samson United Charities (registered charity number 218971) and The Littleton Homes at Rugeley (registered charity number 1153780). It is governed by a Charity Commission Scheme dated 23 October 2014.

The scheme allows for the appointment of nine managing trustees. They are appointed at a special meeting of the trustees to serve for a term of four years.

The trustees met regularly throughout the year to discuss the charity's affairs, including consideration of investment, reserves and risk management policies.

The charity keeps the skill requirements for its trustee body under review and in the event that there is a vacancy, the Board seeks nominations from people within the local community who have the necessary skills and interest. The induction process for any newly appointed trustee comprises an initial meeting with the Board of Trustees, at which a pack is provided. This includes a copy of the governing document, a copy of the latest accounts, a copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

**Risk Review**

The trustees have examined the major internal and external risks which the Charity faces and confirm that systems have been established to minimise these risks.

**Objects and Activities**

The charity is administered by the Clerk, who acts under instructions from the trustees.

The Birch, Samson and Littleton United Charities comprises thirteen almshouses situated in Armitage, Brereton and Rugeley.

The objects of the charity are:

the relief of poverty by the provision of social housing in the form of almshouse accommodation for poor persons, with a preference for persons of 50 years of age or over; and

such charitable purposes for the benefit of the residents as the trustees decide.

**Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit. Residents shall first and foremost be in need. Preference is given to those with some connection to the area.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023 (Continued)**

**Review of Progress and Achievements**

The trustees are pleased to report that the almshouses have been fully occupied during the year. The trustees continue to maintain the almshouses to a high standard.

**Reserves Policy**

Funds at 31 March 2023 totalled £1,632,405 comprising permanent endowment £1,145,300, a designated extraordinary repairs fund £156,785, a designated cyclical maintenance fund £20,751 and unrestricted income funds of £309,569.

Free reserves are held to cover working capital requirements and future repair costs.

The balance held at 31 March 2023 falls within the range agreed by the trustees.

**Investment Policy**

The trustees have considered the most appropriate policy for investing funds and have found that specialised unit trusts, designed for charity sector, meet their requirements. The performance of the investments is monitored by the trustees on a regular basis.

**Trustees' Responsibilities in Relation to the Financial Statements**

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Date

11 July 2023



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 5-9.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

A P Morris FCA  
Chartered Accountant  
of Dains Audit Ltd  
St John's Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

11 July 2023

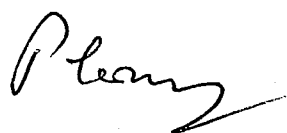
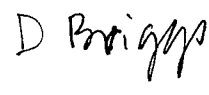
**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Income Fund £	Other Funds £	Total 2023 £	Total 2022 £
<b>Income</b>					
Maintenance contributions receivable		53,929		53,929	53,620
Bank interest		1,044	703	1,747	37
Income from listed investments		1,795		1,795	1,760
<b>Total income</b>		<b>56,768</b>	<b>703</b>	<b>57,471</b>	<b>55,417</b>
<b>Expenditure</b>					
Clerk		14,607		14,607	14,376
Repairs and maintenance		8,543		8,543	6,335
Heat, light and water		1,091		1,091	975
Services		7,913		7,913	8,984
Insurance		1,401		1,401	1,299
Trustee indemnity insurance		291		291	291
Sundry expenses		843		843	494
Almshouse Association subscription		313		313	302
Independent examiners fees		1,014		1,014	954
HCA annual subscription		300		300	300
Professional fees		428		428	1,470
Legionella testing		663		663	
Depreciation			18,200	18,200	18,200
<b>Total</b>		<b>37,407</b>	<b>18,200</b>	<b>55,607</b>	<b>53,980</b>
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on investment assets (note 6)		(3,581)	(1,260)	(4,841)	34,966
<b>Net income/(expenditure)</b>		<b>15,780</b>	<b>(18,757)</b>	<b>(2,977)</b>	<b>36,403</b>
<b>Transfer between funds (note 8)</b>		<b>(10,000)</b>	<b>10,000</b>		
<b>Net movement in funds</b>		<b>5,780</b>	<b>(8,757)</b>	<b>(2,977)</b>	<b>36,403</b>
<b>Reconciliation of funds:</b>					
<b>Fund balances brought forward</b>		<b>303,789</b>	<b>1,331,593</b>	<b>1,635,382</b>	<b>1,598,979</b>
<b>Fund Balances carried forward</b>		<b>309,569</b>	<b>1,322,836</b>	<b>1,632,405</b>	<b>1,635,382</b>

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Housing Properties					
Listed Investments	2b and 5 2c and 6		1,145,300		1,163,500
			<u>344,913</u>		<u>349,754</u>
			1,490,213		<u>1,513,254</u>
<b>Current Assets</b>					
Debtors and Prepayments					
Cash at Bank and in Hand	7		1,431		2,414
			<u>141,775</u>		<u>122,138</u>
			<u>143,206</u>		<u>124,552</u>
<b>Current Liabilities</b>					
Creditors					
			<u>1,014</u>		<u>2,424</u>
			<u>1,014</u>		<u>2,424</u>
Net Current Assets			142,192		122,128
Total Assets less Current Liabilities			1,632,405		1,635,382
Net Assets			<u><u>1,632,405</u></u>		<u><u>1,635,382</u></u>
<b>Capital and Reserves</b>					
Permanent Endowment	8		1,145,300		1,163,500
Designated Reserves	8				
Extraordinary Repairs Fund			156,785		158,045
Cyclical Maintenance Fund			20,751		10,048
Unrestricted Income Fund			<u>309,569</u>		<u>303,789</u>
			<u><u>1,632,405</u></u>		<u><u>1,635,382</u></u>

These accounts were approved by the Board of Trustees on 11 July 2023 and signed on their behalf by:

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. Establishment of Birch, Samson and Littleton United Charities**

The Birch, Samson and Littleton United Charities is regulated by a Charity Commission scheme dated 23 October 2014.

It was formed following the amalgamation of Birch and Samson United Charities and the Littleton Homes at Rugeley.

**2. Accounting Policies**

**(a) Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 01/01/2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on the accruals basis.

**(b) Housing Properties**

Housing Properties are included at insurance value as at December 2015. Depreciation is provided on freehold property at 2% per annum on a straight line basis. No depreciation is provided in respect of the land element.

**(c) Investments**

Listed investments are stated at market value.

**(d) Extraordinary Repairs Fund**

This designated reserve represents amounts set aside to carry out major repairs on the Housing Properties.

**(e) Cyclical Maintenance Fund**

This designated reserve represents amounts set aside for cyclical maintenance.

**(f) Permanent Endowment**

The permanent endowment represents those funds which must be held permanently by the charity. Income arising on this fund is included as unrestricted income.

**(g) Unrestricted Income Fund**

The unrestricted income fund comprises those funds which the trustees are free to use in accordance with the charitable objects.

**3. Trustees Remuneration, Expenses and Related Party Transactions**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No expenses have been paid during the year (2022-nil).

**4. Taxation**

The Birch, Samson and Littleton United Charities is a registered Charity and is therefore exempt from liability to taxation on its income and capital gains.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. Housing Properties**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Housing properties (note 2b)	<u>1,300,000</u>	<u>1,300,000</u>
Depreciation at 31 March 2022	136,500	118,300
Charge for the year	<u>18,200</u>	<u>18,200</u>
Depreciation at 31 March 2023	<u>154,700</u>	<u>136,500</u>
Net book value 31 March 2023	<u>1,145,300</u>	<u>1,163,500</u>

**6. Listed Investments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Market value brought forward	349,754	314,788
Net unrealised investment gains/(losses)	<u>(4,841)</u>	<u>34,966</u>
Market value at 31 March 2023	<u>344,913</u>	<u>349,754</u>

Investments comprise the following:

Unrestricted income fund:

3,295 COIF income units	61,671	64,073
598 COIF accumulation units	136,921	138,100
Extraordinary repair fund		
639 COIF accumulation units	<u>146,321</u>	<u>147,581</u>
	<u>344,913</u>	<u>349,754</u>

**7. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments	<u>1,431</u>	<u>2,414</u>
	<u>1,431</u>	<u>2,414</u>

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. Other Funds**

	Endowment Fund	Extraordinary Repair Fund	Cyclical Maintenance Fund	Total 2023
	£	£	£	£
Balances at 1 April 2022	1,163,500	158,045	10,048	1,331,593
Bank interest			703	703
Unrealised gain/(loss) on investment revaluation		(1,260)		(1,260)
Depreciation	(18,200)			(18,200)
Transfer income account			10,000	10,000
Balances at 31 March 2023	1,145,300	156,785	20,751	1,322,836

	Endowment Fund	Extraordinary Repair Fund	Cyclical Maintenance Fund	Total 2022
	£	£	£	£
Balances at 1 April 2021	1,181,700	132,158	10,036	1,323,894
Bank interest			12	12
Unrealised gain/(loss) on investment revaluation		25,887		25,887
Depreciation	(18,200)			(18,200)
Balances at 31 March 2022	1,163,500	158,045	10,048	1,331,593

**9. The Assets and Liabilities of the Charity are represented by the Funds as detailed below:**

	Income Fund	Endowment Fund	Extraordinary Repair Fund	Cyclical Maintenance Fund	Total 2023
	£	£	£	£	£
Housing Properties		1,145,300			1,145,300
Investments	188,128		156,785		344,913
Current Assets	122,455			20,751	143,206
Creditors: Due within 1 year	(1,014)				(1,014)
	309,569	1,145,300	156,785	20,751	1,632,405

**The comparative information is as follows:**

	Income Fund	Endowment Fund	Extraordinary Repair Fund	Cyclical Maintenance Fund	Total 2022
	£	£	£	£	£
Housing Properties		1,163,500			1,163,500
Investments	191,709		158,045		349,754
Current Assets	114,504			10,048	124,552
Creditors: Due within 1 year	(2,424)				(2,424)
	303,789	1,163,500	158,045	10,048	1,635,382

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**

England & Wales - Charity number 218971

---

# Accounts

---

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
Registered Charity number: 218971

**ACCOUNTS YEAR ENDED**  
**31 MARCH 2022**

**Dains Audit Ltd**  
**Chartered Accountants**  
**St Johns Court**  
**Wiltell Road**  
**Lichfield**  
**Staffordshire**  
**WS14 9DS**

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
INDEX TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

	PAGE
Annual Report	1-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-9

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

**Reference and administrative information**

**Trustees:** Mr P Conway Chairman  
Mr D Briggs Vice chairman  
Mrs B Astley  
Mrs E Coles  
Rev P Hart Terminated 18 January 2022  
Mr C Hibbert  
Mrs E Sherratt  
Mrs C Upton

**Clerk to the trustees:** Mrs S Brockhurst

**Clerk's office:** The Pines  
Mount Road  
Rugeley  
Staffordshire  
WS15 2TL

**Charity Number:** 218971

**Regulator of Social Housing:** A4028

**Independent Examiner:** A P Morris FCA  
of Dains Audit Ltd  
St Johns Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

**Bankers:** National Westminster Bank  
31 Market Square  
Rugeley  
Staffordshire  
WS15 2BW

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022  
Report of the trustees for the year ended 31 March 2022**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity Commission Scheme dated 23 October 2014, 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 effective 1 January 2019.

**Structure, Governance and Management**

The Birch, Samson and Littleton United Charities was formed following the amalgamation of Birch and Samson United Charities (registered charity number 218971) and The Littleton Homes at Rugeley ( registered charity number 1153780). It is governed by a Charity Commission Scheme dated 23 October 2014.

The scheme allows for the appointment of nine managing trustees. They are appointed at a special meeting of the trustees to serve for a term of four years.

The trustees met regularly throughout the year to discuss the charity's affairs, including consideration of investment, reserves and risk management policies.

The charity keeps the skill requirements for its trustee body under review and in the event that there is a vacancy, the Board seeks nominations from people within the local community who have the necessary skills and interest. The induction process for any newly appointed trustee comprises an initial meeting with the Board of Trustees, at which a pack is provided. This includes a copy of the governing document, a copy of the latest accounts, a copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

**Risk Review**

The trustees have examined the major internal and external risks which the Charity faces and confirm that systems have been established to minimise these risks.

**Objects and Activities**

The charity is administered by the Clerk, who acts under instructions from the trustees.

The Birch, Samson and Littleton United Charities comprises thirteen almshouses situated in Armitage, Brereton and Rugeley.

The objects of the charity are:

the relief of poverty by the provision of social housing in the form of almshouse accommodation for poor persons, with a preference for persons of 50 years of age or over; and

such charitable purposes for the benefit of the residents as the trustees decide.

**Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit. Residents shall first and foremost be in need. Preference is given to those with some connection to the area.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022 (Continued)**

**Review of Progress and Achievements**

The trustees are pleased to report that the almshouses have been fully occupied during the year. The trustees continue to maintain the almshouses to a high standard.

**Reserves Policy**

Funds at 31 March 2022 totalled £1,635,382 comprising permanent endowment £1,163,500, a designated extraordinary repairs fund £158,045, a designated cyclical maintenance fund £10,048 and unrestricted income funds of £303,789.

Free reserves are held to cover working capital requirements and future repair costs.

The balance held at 31 March 2021 falls within the range agreed by the trustees.

**Investment Policy**

The trustees have considered the most appropriate policy for investing funds and have found that specialised unit trusts, designed for charity sector, meet their requirements. The performance of the investments is monitored by the trustees on a regular basis.

**Trustees' Responsibilities in Relation to the Financial Statements**

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

D Briggs

Date                    26 July 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 5-9.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

A P Morris FCA  
Chartered Accountant  
of Dains Audit Ltd  
St John's Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

26 July 2022

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Income Fund £	Other Funds £	Total 2022 £	Total 2021 £
<b>Income</b>					
Maintenance contributions receivable		53,620		53,620	53,984
Bank interest		25	12	37	81
Income from listed investments		1,760		1,760	1,726
<b>Total income</b>		<b>55,405</b>	<b>12</b>	<b>55,417</b>	<b>55,791</b>
<b>Expenditure</b>					
Clerk		14,376		14,376	14,111
Repairs and maintenance		6,335		6,335	21,688
Heat, light and water		975		975	1,014
Services		8,984		8,984	6,744
Insurance		1,299		1,299	1,360
Trustee indemnity insurance		291		291	291
Sundry expenses		494		494	530
Almshouse Association subscription		302		302	296
Independent examiners fees		954		954	954
HCA Annual Subscription		300		300	300
Professional fees		1,470		1,470	1,080
Tree surgery					2,580
Depreciation			18,200	18,200	18,200
<b>Total</b>		<b>35,780</b>	<b>18,200</b>	<b>53,980</b>	<b>69,148</b>
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on investment assets (note 6)		9,079	25,887	34,966	60,223
<b>Net income/(expenditure)</b>		<b>28,704</b>	<b>7,699</b>	<b>36,403</b>	<b>46,866</b>
<b>Net movement in funds</b>		<b>28,704</b>	<b>7,699</b>	<b>36,403</b>	<b>46,866</b>
<b>Reconciliation of funds:</b>					
<b>Fund balances brought forward</b>		<b>275,085</b>	<b>1,323,894</b>	<b>1,598,979</b>	<b>1,552,113</b>
<b>Fund Balances carried forward</b>		<b>303,789</b>	<b>1,331,593</b>	<b>1,635,382</b>	<b>1,598,979</b>

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed Assets</b>					
Housing Properties	2b and 5		1,163,500		1,181,700
Listed Investments	2c and 6		<u>349,754</u>		<u>314,788</u>
			1,513,254		1,496,488
<b>Current Assets</b>					
Debtors and Prepayments	7	2,414		2,232	
Cash at Bank and in Hand		<u>122,138</u>		<u>101,789</u>	
		<u>124,552</u>		<u>104,021</u>	
<b>Current Liabilities</b>					
Creditors		<u>2,424</u>		<u>1,530</u>	
		<u>2,424</u>		<u>1,530</u>	
Net Current Assets			122,128		102,491
Total Assets less Current Liabilities			1,635,382		1,598,979
Net Assets			<u><u>1,635,382</u></u>		<u><u>1,598,979</u></u>
<b>Capital and Reserves</b>					
Permanent Endowment	8		1,163,500		1,181,700
Designated Reserves	8				
Extraordinary Repairs Fund			158,045		132,158
Cyclical Maintenance Fund			10,048		10,036
Unrestricted Income Fund			<u>303,789</u>		<u>275,085</u>
			<u><u>1,635,382</u></u>		<u><u>1,598,979</u></u>

These accounts were approved by the Board of Trustees on 26 July 2022 and signed on their behalf by:

D Briggs

E M Sherratt

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. Establishment of Birch, Samson and Littleton United Charities**

The Birch, Samson and Littleton United Charities is regulated by a Charity Commission scheme dated 23 October 2014.

It was formed following the amalgamation of Birch and Samson United Charities and the Littleton Homes at Rugeley.

**2. Accounting Policies**

**(a) Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 01/01/2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on the accruals basis.

**(b) Housing Properties**

Housing Properties are included at insurance value as at December 2015.

Depreciation is provided on freehold property at 2% per annum on a straight line basis.

No depreciation is provided in respect of the land element.

**(c) Investments**

Listed investments are stated at market value.

**(d) Extraordinary Repairs Fund**

This designated reserve represents amounts set aside to carry out major repairs on the Housing Properties.

**(e) Cyclical Maintenance Fund**

This designated reserve represents amounts set aside for cyclical maintenance.

**(f) Permanent Endowment**

The permanent endowment represents those funds which must be held permanently by the charity.

Income arising on this fund is included as unrestricted income.

**(g) Unrestricted Income Fund**

The unrestricted income fund comprises those funds which the trustees are free to use in accordance with the charitable objects.

**3. Trustees Remuneration, Expenses and Related Party Transactions**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No expenses have been paid during the year (2021-nil).

**4. Taxation**

The Birch, Samson and Littleton United Charities is a registered Charity and is therefore exempt from liability to taxation on its income and capital gains.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. Housing Properties**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Housing properties (note 2b)	<u>1,300,000</u>	<u>1,300,000</u>
Depreciation at 31 March 2021	118,300	100,100
Charge for the year	<u>18,200</u>	<u>18,200</u>
Depreciation at 31 March 2022	<u>136,500</u>	<u>118,300</u>
Net book value 31 March 2022	<u>1,163,500</u>	<u>1,181,700</u>

**6. Listed Investments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Market value brought forward	314,788	254,565
Net unrealised investment gains/(losses)	<u>34,966</u>	<u>60,223</u>
Market value at 31 March 2022	<u>349,754</u>	<u>314,788</u>

Investments comprise the following:

Unrestricted income fund:

3,295 COIF income units	64,073	58,962
598 COIF accumulation units	138,100	123,668

Extraordinary repair fund

639 COIF accumulation units	<u>147,581</u>	<u>132,158</u>
	<u>349,754</u>	<u>314,788</u>

**7. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments	<u>2,414</u>	<u>2,232</u>
	<u>2,414</u>	<u>2,232</u>

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**8. Other Funds**

	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balances at 1 April 2021	1,181,700	132,158	10,036	1,323,894
Bank interest			12	12
Unrealised gain/(loss) on investment revaluation		25,887		25,887
Depreciation	(18,200)			(18,200)
Balances at 31 March 2022	<u>1,163,500</u>	<u>158,045</u>	<u>10,048</u>	<u>1,331,593</u>

	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balances at 1 April 2020	1,199,900	106,271	10,025	1,316,196
Bank interest			11	11
Unrealised gain/(loss) on investment revaluation		25,887		25,887
Depreciation	(18,200)			(18,200)
Balances at 31 March 2021	<u>1,181,700</u>	<u>132,158</u>	<u>10,036</u>	<u>1,323,894</u>

**9. The Assets and Liabilities of the Charity are represented by the Funds as detailed below:**

	<b>Income Fund</b>	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Housing Properties		1,163,500			1,163,500
Investments	191,709		158,045		349,754
Current Assets	114,504			10,048	124,552
Creditors: Due within 1 year	(2,424)				(2,424)
	<u>303,789</u>	<u>1,163,500</u>	<u>158,045</u>	<u>10,048</u>	<u>1,635,382</u>

**The comparative information is as follows:**

	<b>Income Fund</b>	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Housing Properties		1,181,700			1,181,700
Investments	182,630		132,158		314,788
Current Assets	93,985			10,036	104,021
Creditors: Due within 1 year	(1,530)				(1,530)
	<u>275,085</u>	<u>1,181,700</u>	<u>132,158</u>	<u>10,036</u>	<u>1,598,979</u>

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**

England & Wales - Charity number 218971

---

# Accounts

---

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**Registered Charity number: 218971**

**ACCOUNTS YEAR ENDED**  
**31 MARCH 2021**

**Dains LLP**  
**Chartered Accountants**  
**St Johns Court**  
**Wiltell Road**  
**Lichfield**  
**Staffordshire**  
**WS14 9DS**

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
INDEX TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

	PAGE
Annual Report	1-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-9

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

**Reference and administrative information**

**Trustees:** Mr P Conway Chairman  
Mrs B Astley  
Mr D Briggs  
Mrs E Coles  
Rev P Hart  
Mr C Hibbert Appointed 3 November 2020  
Mrs E Sherratt  
Mrs C Upton

**Clerk to the trustees:** Mrs S Brockhurst

**Clerk's office:** The Pines  
Mount Road  
Rugeley  
Staffordshire  
WS15 2TL

**Charity Number:** 218971

**Regulator of Social Housing:** A4028

**Independent Examiner:** A P Morris FCA  
of Dains LLP  
St Johns Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

**Bankers:** National Westminster Bank  
31 Market Square  
Rugeley  
Staffordshire  
WS15 2BW

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021  
Report of the trustees for the year ended 31 March 2021**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity Commission Scheme dated 23 October 2014, 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 effective 1 January 2019.

### **Structure, Governance and Management**

The Birch, Samson and Littleton United Charities was formed following the amalgamation of Birch and Samson United Charities (registered charity number 218971) and The Littleton Homes at Rugeley ( registered charity number 1153780). It is governed by a Charity Commission Scheme dated 23 October 2014.

The scheme allows for the appointment of nine managing trustees. They are appointed at a special meeting of the trustees to serve for a term of four years.

The trustees met regularly throughout the year to discuss the charity's affairs, including consideration of investment, reserves and risk management policies.

The charity keeps the skill requirements for its trustee body under review and in the event that there is a vacancy, the Board seeks nominations from people within the local community who have the necessary skills and interest. The induction process for any newly appointed trustee comprises an initial meeting with the Board of Trustees, at which a pack is provided. This includes a copy of the governing document, a copy of the latest accounts, a copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

### **Risk Review**

The trustees have examined the major internal and external risks which the Charity faces and confirm that systems have been established to minimise these risks.

### **Objects and Activities**

The charity is administered by the Clerk, who acts under instructions from the trustees.

The Birch, Samson and Littleton United Charities comprises thirteen almshouses situated in Armitage, Brereton and Rugeley.

The objects of the charity are:

the relief of poverty by the provision of social housing in the form of almshouse accommodation for poor persons, with a preference for persons of 50 years of age or over; and

such charitable purposes for the benefit of the residents as the trustees decide.

### **Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit. Residents shall first and foremost be in need.

Preference is given to those with some connection to the area.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021 (Continued)**

**Review of Progress and Achievements**

The trustees are pleased to report that the almshouses have been fully occupied during the year. The trustees continue to maintain the almshouses to a high standard.

**Reserves Policy**

Funds at 31 March 2021 totalled £1,598,979 comprising permanent endowment £1,181,700, a designated extraordinary repairs fund £132,158, a designated cyclical maintenance fund £10,036 and unrestricted income funds of £275,085.

Free reserves are held to cover working capital requirements and future repair costs.

The balance held at 31 March 2021 falls within the range agreed by the trustees.

**Investment Policy**

The trustees have considered the most appropriate policy for investing funds and have found that specialised unit trusts, designed for charity sector, meet their requirements. The performance of the investments is monitored by the trustees on a regular basis.

**Trustees' Responsibilities in Relation to the Financial Statements**

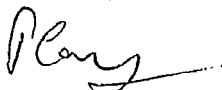
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:



Date                      20 July 2021

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5-9.

### Responsibilities and basis of report

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

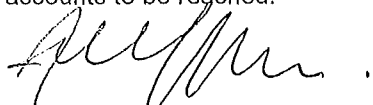
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

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



A P Morris FCA  
Chartered Accountant  
of Dains LLP  
St John's Court  
Wiltell Road  
Lichfield  
Staffordshire  
WS14 9DS

20 July 2021

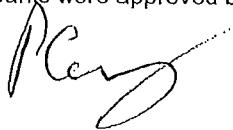
**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Income Fund £	Other Funds £	Total 2021 £	To 20 £
<b>Income</b>					
Maintenance contributions receivable		53,984		53,984	52,26
Bank interest		70	11	81	38
Income from listed investments		1,726		1,726	1,69
<b>Total income</b>		<b>55,780</b>	<b>11</b>	<b>55,791</b>	<b>54,33</b>
<b>Expenditure</b>					
Clerk		14,111		14,111	13,97
Repairs and maintenance		21,688		21,688	9,75
Heat, light and water		1,014		1,014	1,98
Services		6,744		6,744	4,88
Insurance		1,360		1,360	1,46
Trustee indemnity insurance		291		291	29
Sundry expenses		530		530	95
Almshouse Association subscription		296		296	29
Independent examiners fees		954		954	92
HCA Annual Subscription		300		300	30
Professional fees		1,080		1,080	6
Tree surgery		2,580		2,580	
Depreciation			18,200	18,200	18,20
<b>Total</b>		<b>50,948</b>	<b>18,200</b>	<b>69,148</b>	<b>53,10</b>
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on investment assets (note 6)		34,336	25,887	60,223	(1,62
<b>Net income/(expenditure)</b>		<b>39,168</b>	<b>7,698</b>	<b>46,866</b>	<b>(4'</b>
<b>Transfer between funds (note 8)</b>					
<b>Net movement in funds</b>		<b>39,168</b>	<b>7,698</b>	<b>46,866</b>	<b>(4'</b>
<b>Reconciliation of funds:</b>					
<b>Fund balances brought forward</b>		<b>235,917</b>	<b>1,316,196</b>	<b>1,552,113</b>	<b>1,552,53</b>
<b>Fund Balances carried forward</b>		<b>275,085</b>	<b>1,323,894</b>	<b>1,598,979</b>	<b>1,552,1'</b>

THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
BALANCE SHEET  
31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Housing Properties	2b and 5		1,181,700		1,199,900
Listed Investments	2c and 6		314,788		254,565
			<u>1,496,488</u>		<u>1,454,465</u>
<b>Current Assets</b>					
Debtors and Prepayments	7	2,232		2,339	
Cash at Bank and in Hand		101,789		96,718	
		<u>104,021</u>		<u>99,057</u>	
<b>Current Liabilities</b>					
Creditors		1,530		1,409	
		<u>1,530</u>		<u>1,409</u>	
Net Current Assets			102,491		97,648
Total Assets less Current Liabilities			1,598,979		1,552,113
Net Assets			<u>1,598,979</u>		<u>1,552,113</u>
<b>Capital and Reserves</b>					
Permanent Endowment	8		1,181,700		1,199,900
Designated Reserves	8				
Extraordinary Repairs Fund			132,158		106,271
Cyclical Maintenance Fund			10,036		10,025
Unrestricted Income Fund			275,085		235,917
			<u>1,598,979</u>		<u>1,552,113</u>

These accounts were approved by the Board of Trustees on 20 July 2021 and signed on their behalf by:





**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. Establishment of Birch, Samson and Littleton United Charities**

The Birch, Samson and Littleton United Charities is regulated by a Charity Commission scheme dated 23 October 2014.

It was formed following the amalgamation of Birch and Samson United Charities and the Littleton Homes at Rugeley.

**2. Accounting Policies**

(a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 01/01/2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on the accruals basis.

(b) Housing Properties

Housing Properties are included at insurance value as at December 2015.

Depreciation is provided on freehold property at 2% per annum on a straight line basis.

No depreciation is provided in respect of the land element.

(c) Investments

Listed investments are stated at market value.

(d) Extraordinary Repairs Fund

This designated reserve represents amounts set aside to carry out major repairs on the Housing Properties.

(e) Cyclical Maintenance Fund

This designated reserve represents amounts set aside for cyclical maintenance.

(f) Permanent Endowment

The permanent endowment represents those funds which must be held permanently by the charity.

Income arising on this fund is included as unrestricted income.

(g) Unrestricted Income Fund

The unrestricted income fund comprises those funds which the trustees are free to use in accordance with the charitable objects.

**3. Trustees Remuneration, Expenses and Related Party Transactions**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No expenses have been paid during the year (2020-nil).

**4. Taxation**

The Birch, Samson and Littleton United Charities is a registered Charity and is therefore exempt from liability to taxation on its income and capital gains.

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. Housing Properties**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Housing properties (note 2b)	1,300,000	1,300,000
Depreciation at 31 March 2020	100,100	81,900
Charge for the year	18,200	18,200
Depreciation at 31 March 2021	118,300	100,100
Net book value 31 March 2021	1,181,700	1,199,900

**6. Listed Investments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Market value brought forward	254,565	256,213
Net unrealised investment gains/(losses)	60,223	(1,648)
Market value at 31 March 2021	314,788	254,565

Investments comprise the following:

Unrestricted income fund:

3,295 COIF income units

58,962

48,850

598 COIF accumulation units

123,668

99,444

Extraordinary repair fund

639 COIF accumulation units

132,158

106,271

314,788

254,565

**7. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments	2,232	2,339
	2,232	2,339

**THE BIRCH, SAMSON AND LITTLETON UNITED CHARITIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8. Other Funds**

	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balances at 1 April 2020	1,199,900	106,271	10,025	1,316,196
Bank interest			11	11
Unrealised gain/(loss) on investment revaluation		25,887		25,887
Depreciation	(18,200)			(18,200)
Balances at 31 March 2021	<u>1,181,700</u>	<u>132,158</u>	<u>10,036</u>	<u>1,323,894</u>

	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balances at 1 April 2019	1,218,100	106,302		1,324,402
Transfer from income account			10,000	10,000
Bank interest			25	25
Unrealised gain/(loss) on investment revaluation		(31)		(31)
Depreciation	(18,200)			(18,200)
Balances at 31 March 2020	<u>1,199,900</u>	<u>106,271</u>	<u>10,025</u>	<u>1,316,196</u>

**9. The Assets and Liabilities of the Charity are represented by the Funds as detailed below:**

	<b>Income Fund</b>	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Housing Properties		1,181,700			1,181,700
Investments	182,630		132,158		314,788
Current Assets	93,985			10,036	104,021
Creditors: Due within 1 year	(1,530)				(1,530)
	<u>275,085</u>	<u>1,181,700</u>	<u>132,158</u>	<u>10,036</u>	<u>1,598,979</u>

**The comparative information is as follows:**

	<b>Income Fund</b>	<b>Endowment Fund</b>	<b>Extraordinary Repair Fund</b>	<b>Cyclical Maintenance Fund</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Housing Properties		1,199,900			1,199,900
Investments	148,294		106,271		254,565
Current Assets	89,032			10,025	99,057
Creditors: Due within 1 year	(1,409)				(1,409)
	<u>235,917</u>	<u>1,199,900</u>	<u>132,158</u>	<u>10,025</u>	<u>1,552,113</u>