

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
The Robert Bateman Almshouse Charity**

Stables Thompson & Briscoe Ltd
Chartered Accountants & Business Advisors
Lowther House
Lowther Street
Kendal
LA9 4DX

The Robert Bateman Almshouse Charity

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for the Year Ended 31 December 2021**

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The Robert Bateman Almshouse Charity

**Reference and Administrative Details
for the Year Ended 31 December 2021**

TRUSTEES	Mr E Buckley Chairman Mrs K Morris Mr J Dixon Mr H Buxton Rev S Thompson
PRINCIPAL ADDRESS	Milne Moser 100 Highgate Kendal Cumbria LA9 4HE
REGISTERED CHARITY NUMBER	222172
INDEPENDENT EXAMINER	Stables Thompson & Briscoe Ltd Chartered Accountants & Business Advisors Lowther House Lowther Street Kendal LA9 4DX
SOLICITORS	Milne Moser 100 Highgate Kendal LA9 4HE
BANKERS	HSBC Bank Plc 64 Highgate Kendal LA9 4TQ

The Robert Bateman Almshouse Charity

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to apply the income of the charity for the benefit of the residents in the almshouses of the charity or any of them in such manner as the trustees think fit from time to time. The residents are to be "poor persons of not less than 55 years of age who (except in special circumstances approved by the Commissioners) live in the District of South Lakeland, preference being given to persons who live or have lived in the Ancient Township of Huggill."

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Maintenance contributions were increased in the year, with vacancies used to refurbish the properties. Voids were kept to a minimum.

FINANCIAL REVIEW

Financial position

The charity increased tenant contributions in the year to cover increasing costs achieving a small surplus in the year. Future years with increased contributions should enable costs to be met and reserves to be increased.

Investment policy and objectives

The charity invests £80 a year in M&G NAACIF accumulation shares against extraordinary repairs.

Reserves policy

The charity has invested all its funds in the almshouses and is continuing to do so to maintain the properties, so has no specified value for free reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity is governed by a Scheme of the Commissioners sealed 17 November 1995 as varied by the Scheme dated 23 February 1998. The Charity of Robert Bateman was originally set up to manage funds left by Robert Bateman, who died in 1746. The first Charity Commission's Scheme dates back to 1857.

Property

The land and buildings are vested in the Official Custodian for Charities.

The Robert Bateman Almshouse Charity

**Report of the Trustees
for the Year Ended 31 December 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The body of trustees when complete consists of one ex-officio trustee, two nominated trustees and four co-opted trustees.

The ex-officio trustee is the incumbent of the benefice of Hugill.

The nominated trustees are appointed by Hugill Parish Council.

The co-opted trustees are persons who through residence, occupation, employment or otherwise have knowledge of the area of Hugill.

The trustees meet at least every six months.

Induction and training of new trustees

New trustees may be co-opted by the current trustees and are given a copy of the scheme under which the charity operates as well as a briefing on the charity and procedures on letting vacancies, etc.

Approved by order of the board of trustees on 31 October 2022 and signed on its behalf by:



Mrs K Morris - Trustee

**Independent Examiner's Report to the Trustees of
The Robert Bateman Almshouse Charity**

Independent examiner's report to the trustees of The Robert Bateman Almshouse Charity

I report to the charity trustees on my examination of the accounts of The Robert Bateman Almshouse Charity (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Helen Holmes BSc FCA
ICAEW
Stables Thompson & Briscoe Ltd
Chartered Accountants & Business Advisors
Lowther House
Lowther Street
Kendal
LA9 4DX

31 October 2022

The Robert Bateman Almshouse Charity

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		31.12.21 Unrestricted funds £	31.12.20 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Housing		24,336	21,844
Investment income	2	1	5
Total		<u>24,337</u>	<u>21,849</u>
EXPENDITURE ON			
Charitable activities			
Housing		8,883	19,969
Governance		1,154	1,150
Total		<u>10,037</u>	<u>21,119</u>
Net gains/(losses) on investments		<u>735</u>	<u>(171)</u>
NET INCOME		15,035	559
RECONCILIATION OF FUNDS			
Total funds brought forward		593,005	592,446
TOTAL FUNDS CARRIED FORWARD		<u>608,040</u>	<u>593,005</u>

The notes form part of these financial statements

The Robert Bateman Almshouse Charity

**Balance Sheet
31 December 2021**

	Notes	31.12.21 Unrestricted funds £	31.12.20 Total funds £
FIXED ASSETS			
Tangible assets	5	584,829	584,829
Investments	6	<u>6,380</u>	<u>5,565</u>
		591,209	590,394
CURRENT ASSETS			
Debtors	7	-	150
Cash at bank		<u>18,001</u>	<u>4,751</u>
		18,001	4,901
CREDITORS			
Amounts falling due within one year	8	(1,170)	(2,290)
NET CURRENT ASSETS		<u>16,831</u>	<u>2,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		608,040	593,005
NET ASSETS		<u>608,040</u>	<u>593,005</u>
FUNDS	9		
Unrestricted funds		<u>608,040</u>	<u>593,005</u>
TOTAL FUNDS		<u>608,040</u>	<u>593,005</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2022 and were signed on its behalf by:

K Morris

Mrs K Morris - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements are prepared on a going concern basis in sterling which is the functional currency of the charity and rounded to the nearest pound.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Tangible fixed assets

The properties are included at cost. No depreciation is charged as the residual value (the current market value) is higher than the carrying value in the accounts.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

The Robert Bateman Almshouse Charity

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

The charity has set aside two designated funds:

The Building Fund represents the historic cost of the almshouses.

The Extraordinary Repair Fund represents amounts set aside to carry out major repairs on housing properties and is represented by investments purchased for that purpose.

2. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>1</u>	<u>5</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Housing	21,844
Investment income	<u>5</u>
Total	<u>21,849</u>
EXPENDITURE ON	
Charitable activities	
Housing	19,969
Governance	<u>1,150</u>
Total	<u>21,119</u>
Net gains/(losses) on investments	<u>(171)</u>
NET INCOME	559

The Robert Bateman Almshouse Charity

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward 592,446

TOTAL FUNDS CARRIED FORWARD 593,005

5. TANGIBLE FIXED ASSETS

Freehold
property
£

COST

At 1 January 2021 and
31 December 2021 584,829

NET BOOK VALUE

At 31 December 2021 584,829

At 31 December 2020 584,829

6. FIXED ASSET INVESTMENTS

Listed
investments
£

MARKET VALUE

At 1 January 2021 5,565

Additions 80

Revaluations 735

At 31 December 2021 6,380

NET BOOK VALUE

At 31 December 2021 6,380

At 31 December 2020 5,565

There were no investment assets outside the UK.

The Robert Bateman Almshouse Charity

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2021	4,295
Valuation in 2022	735
Cost	<u>1,350</u>
	<u>6,380</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	<u>-</u>	<u>150</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	<u>1,170</u>	<u>2,290</u>

9. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	2,611	14,300	(80)	16,831
Building Fund	584,829	-	-	584,829
Extraordinary Repairs Fund	<u>5,565</u>	<u>735</u>	<u>80</u>	<u>6,380</u>
	<u>593,005</u>	<u>15,035</u>	<u>-</u>	<u>608,040</u>
TOTAL FUNDS	<u>593,005</u>	<u>15,035</u>	<u>-</u>	<u>608,040</u>

The Robert Bateman Almshouse Charity

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	24,337	(10,037)	-	14,300
Extraordinary Repairs Fund	-	-	735	735
	<u>24,337</u>	<u>(10,037)</u>	<u>735</u>	<u>15,035</u>
TOTAL FUNDS	<u>24,337</u>	<u>(10,037)</u>	<u>735</u>	<u>15,035</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	1,961	730	(80)	2,611
Building Fund	584,829	-	-	584,829
Extraordinary Repairs Fund	5,656	(171)	80	5,565
	<u>592,446</u>	<u>559</u>	<u>-</u>	<u>593,005</u>
TOTAL FUNDS	<u>592,446</u>	<u>559</u>	<u>-</u>	<u>593,005</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	21,849	(21,119)	-	730
Extraordinary Repairs Fund	-	-	(171)	(171)
	<u>21,849</u>	<u>(21,119)</u>	<u>(171)</u>	<u>559</u>
TOTAL FUNDS	<u>21,849</u>	<u>(21,119)</u>	<u>(171)</u>	<u>559</u>

The Robert Bateman Almshouse Charity

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	1,961	15,030	(160)	16,831
Building Fund	584,829	-	-	584,829
Extraordinary Repairs Fund	5,656	564	160	6,380
	<u>592,446</u>	<u>15,594</u>	<u>-</u>	<u>608,040</u>
TOTAL FUNDS	<u>592,446</u>	<u>15,594</u>	<u>-</u>	<u>608,040</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	46,186	(31,156)	-	15,030
Extraordinary Repairs Fund	-	-	564	564
	<u>46,186</u>	<u>(31,156)</u>	<u>564</u>	<u>15,594</u>
TOTAL FUNDS	<u>46,186</u>	<u>(31,156)</u>	<u>564</u>	<u>15,594</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

The Robert Bateman Almshouse Charity

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	1	5
Charitable activities		
Maintenance contributions	24,336	21,844
Total incoming resources	<u>24,337</u>	<u>21,849</u>
EXPENDITURE		
Charitable activities		
Rates and water	(74)	937
Light and heat	-	553
Sundries	-	60
General repairs	8,645	18,240
Subscriptions	182	179
Lunches	130	-
	<u>8,883</u>	<u>19,969</u>
Support costs		
Governance costs		
Clerk to the Trustees' Fee	600	600
Independent Examiner's Fee	554	550
	<u>1,154</u>	<u>1,150</u>
Total resources expended	<u>10,037</u>	<u>21,119</u>
Net income	<u><u>14,300</u></u>	<u><u>730</u></u>

This page does not form part of the statutory financial statements