

Charity registration number: 222172

# The Robert Bateman Almshouse Charity

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Stables Thompson & Briscoe  
Chartered Accountants & Statutory Auditors  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

## **The Robert Bateman Almshouse Charity**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

## **The Robert Bateman Almshouse Charity**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr E Buckley, Chairman
	Mr C Batten
	Mr H Buxton
	Mr J Dixon
	Mrs T Hall
	Mrs K Morris
<b>Charity Registration Number</b>	222172
<b>Principal Office</b>	c/o Mr H Buxton 6 Ings Hall Ings Kendal LA8 9PZ
<b>Independent Examiner</b>	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditors Lowther House Lowther Street Kendal LA9 4DX
<b>Bankers</b>	HSBC HSBC Bank Plc 64 Highgate Kendal LA9 4TQ

# **The Robert Bateman Almshouse Charity**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

### **Objectives and activities**

#### ***Objects 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 Hugill."

#### ***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.

### **Achievements and performance**

Maintenance contributions increased 5% on the previous year. The exteriors were repaired at a cost of £8,814.

### **Financial review**

The slight increase in tenant contributions and decrease in expenditure resulted in a surplus for the year.

#### ***Policy on reserves***

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.

#### ***Investment policy and objectives***

The charity invests £80 a year in M&G NAACIF accumulation shares against extraordinary repairs. The investment was liquidated in the year and funds used towards exterior repair work.

### **Structure, governance and management**

#### ***Nature of 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.

#### ***Induction and training of 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.

## The Robert Bateman Almshouse Charity

### Trustees' Report (continued)

#### *Property*

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

#### *Organisational structure*

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

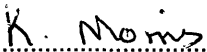
The ex-officio trustee is the incumbent of the benefice of Hugill.

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.

The annual report was approved by the trustees of the charity on 28 April 2025 and signed on its behalf by:

  
.....

Mrs K Morris  
Trustee

## The Robert Bateman Almshouse Charity

### Statement of Trustees' Responsibilities

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

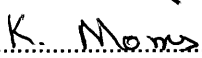
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 proper accounting records that 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 April 2025 and signed on its behalf by:

  
.....  
Mrs K Morris  
Trustee

## **The Robert Bateman Almshouse Charity**

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

I report to the trustees on my examination of the accounts of The Robert Bateman Almshouse Charity for the year ended 31 December 2024.

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

As the charity trustees of The Robert Bateman Almshouse Charity 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 The Robert Bateman Almshouse Charity's accounts carried out under section 145 of the 2011 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 Robert Bateman Almshouse 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.



.....  
H M Holmes BSc FCA  
ICAEW

Chartered Accountants & Statutory Auditors  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

28 April 2025

# The Robert Bateman Almshouse Charity

## Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Charitable activities		<u>25,837</u>	<u>25,837</u>
Total income		<u>25,837</u>	<u>25,837</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(17,784)</u>	<u>(17,784)</u>
Total expenditure		<u>(17,784)</u>	<u>(17,784)</u>
Gains/losses on investment assets		<u>714</u>	<u>714</u>
Net income		<u>8,767</u>	<u>8,767</u>
Net movement in funds		8,767	8,767
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>618,490</u>	<u>618,490</u>
Total funds carried forward	12	<u>627,257</u>	<u>627,257</u>
	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Charitable activities		24,336	24,336
Investment income	3	<u>54</u>	<u>54</u>
Total income		<u>24,390</u>	<u>24,390</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(26,432)</u>	<u>(26,432)</u>
Total expenditure		<u>(26,432)</u>	<u>(26,432)</u>
Gains/losses on investment assets		<u>408</u>	<u>408</u>
Net expenditure		<u>(1,634)</u>	<u>(1,634)</u>
Net movement in funds		(1,634)	(1,634)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>620,124</u>	<u>620,124</u>
Total funds carried forward	12	<u>618,490</u>	<u>618,490</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

The notes on pages 8 to 14 form an integral part of these financial statements.

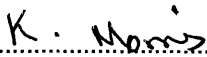


# The Robert Bateman Almshouse Charity

(Registration number: 222172)  
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	584,829	584,829
Investments	8	-	6,999
		<u>584,829</u>	<u>591,828</u>
<b>Current assets</b>			
Debtors	9	290	276
Cash at bank and in hand	10	42,987	26,987
		43,277	27,263
<b>Creditors: Amounts falling due within one year</b>	11	(849)	(601)
<b>Net current assets</b>		<u>42,428</u>	<u>26,662</u>
<b>Net assets</b>		<u>627,257</u>	<u>618,490</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>627,257</u>	<u>618,490</u>
<b>Total funds</b>	12	<u>627,257</u>	<u>618,490</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 28 April 2025 and signed on their behalf by:

  
.....  
Mrs K Morris  
Trustee

# **The Robert Bateman Almshouse Charity**

## **Notes to the Financial Statements for the Year Ended 31 December 2024**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

The Robert Bateman Almshouse Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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.

#### **Summary of disclosure exemptions**

The charity has taken advantage of the following disclosure exemption 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. .

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

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**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

## **The Robert Bateman Almshouse Charity**

### **Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

#### **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

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## The Robert Bateman Almshouse Charity

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### Fund structure

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 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 Income from charitable activities

	Unrestricted funds General £	Total funds £
Housing activities	25,837	25,837
<b>Total for 2024</b>	<b>25,837</b>	<b>25,837</b>
<b>Total for 2023</b>	<b>24,336</b>	<b>24,336</b>

#### 3 Investment income

	Unrestricted funds General £	Total funds £
<b>Total for 2024</b>	<b>-</b>	<b>-</b>
<b>Total for 2023</b>	<b>54</b>	<b>54</b>

#### 4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2024 £
Housing activities	16,964	16,964
Governance costs	820	820
	<b>17,784</b>	<b>17,784</b>

Note

# The Robert Bateman Almshouse Charity

## Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Note	Unrestricted funds General £	Total 2023 £
Housing activities		25,892	25,892
Governance costs		540	540
		<u>26,432</u>	<u>26,432</u>

### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 6 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>300</u>	<u>-</u>
<b>Other fees to examiners</b>		
All other services	<u>520</u>	<u>540</u>

### 7 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost</b>		
At 1 January 2024	<u>584,829</u>	<u>584,829</u>
At 31 December 2024	584,829	584,829
<b>Depreciation</b>		
At 31 December 2024	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 31 December 2024	<u>584,829</u>	<u>584,829</u>
At 31 December 2023	<u>584,829</u>	<u>584,829</u>

# The Robert Bateman Almshouse Charity

## Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

### 8 Fixed asset investments

	2024 £	2023 £
Other investments	-	6,999

### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 January 2024	6,999	6,999
Revaluation	714	714
Additions	80	80
Disposals	(7,793)	(7,793)
At 31 December 2024	-	-
<b>Net book value</b>		
At 31 December 2024	-	-
At 31 December 2023	6,999	6,999

### 9 Debtors

	2024 £	2023 £
Other debtors	290	276

### 10 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	42,987	26,987

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

	2024 £	2023 £
Trade creditors	849	601

# The Robert Bateman Almshouse Charity

## Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

### 12 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>						
<i>General</i>						
General	26,662	25,837	(9,991)	(80)	-	42,428
<i>Designated</i>						
Building	584,829	-	-	-	-	584,829
Extraordinary repair fund	6,999	-	(7,793)	80	714	-
	<u>591,828</u>	<u>-</u>	<u>(7,793)</u>	<u>80</u>	<u>714</u>	<u>584,829</u>
<b>Total funds</b>	<u>618,490</u>	<u>25,837</u>	<u>(17,784)</u>	<u>-</u>	<u>714</u>	<u>627,257</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	28,784	24,390	(26,432)	(80)	26,662
<i>Designated</i>					
Building	584,829	-	-	-	584,829
Extraordinary repair fund	6,511	408	-	80	6,999
	<u>591,340</u>	<u>408</u>	<u>-</u>	<u>80</u>	<u>591,828</u>
<b>Total funds</b>	<u>620,124</u>	<u>24,798</u>	<u>(26,432)</u>	<u>-</u>	<u>618,490</u>

### 13 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 December 2024 £
	General £	Designated £	
Tangible fixed assets	-	584,829	584,829
Current assets	43,277	-	43,277
Current liabilities	(599)	-	(599)
<b>Total net assets</b>	<u>42,678</u>	<u>584,829</u>	<u>627,507</u>

## The Robert Bateman Almshouse Charity

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds		Total funds at 31 December 2023
	General £	Designated £	£
Tangible fixed assets	-	584,829	584,829
Fixed asset investments	-	6,999	6,999
Current assets	27,263	-	27,263
Current liabilities	<u>(601)</u>	<u>-</u>	<u>(601)</u>
Total net assets	<u>26,662</u>	<u>591,828</u>	<u>618,490</u>

#### 14 Related party transactions

During the year the charity made the following related party transactions:

##### **J Morris**

(The husband of one of the trustees, Mr J Morris, managed works done at the Cottages and received £1,500 in the year as facilitator (2023 - £1,000) and was paid £1,363 for expenses and work done in his own right (2023 - £1,230).)

At the balance sheet date the amount due to/from J Morris was £Nil (2023 - £Nil).



# The Robert Bateman Almshouse Charity

## Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
<b>Income and Endowments from:</b>		
Charitable activities	25,837	24,336
Investment income	-	54
Total income	<u>25,837</u>	<u>24,390</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(17,784)</u>	<u>(26,432)</u>
Total expenditure	(17,784)	(26,432)
Gains/losses on investment assets	<u>714</u>	<u>408</u>
Net income/(expenditure)	<u>8,767</u>	<u>(1,634)</u>
Net movement in funds	8,767	(1,634)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>618,490</u>	<u>620,124</u>
Total funds carried forward	<u><u>627,257</u></u>	<u><u>618,490</u></u>

## The Robert Bateman Almshouse Charity

### Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	25,837	24,336
Investment income (analysed below)	<u>-</u>	<u>54</u>
Total income	<u>25,837</u>	<u>24,390</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(17,784)</u>	<u>(26,432)</u>
Total expenditure	(17,784)	(26,432)
Gains/losses on investment assets (analysed below)	<u>714</u>	<u>408</u>
Net income/(expenditure)	<u>8,767</u>	<u>(1,634)</u>
Net movement in funds	8,767	(1,634)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>618,490</u>	<u>620,124</u>
Total funds carried forward	<u>627,257</u>	<u>618,490</u>

# The Robert Bateman Almshouse Charity

## Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<b><i>Charitable activities</i></b>		
Letting of non-investment property in furtherance of the charity's objects	25,837	24,336
	<u>25,837</u>	<u>24,336</u>
<b><i>Investment income</i></b>		
Interest on cash deposits	-	54
	<u>-</u>	<u>54</u>
<b><i>Charitable activities</i></b>		
General repairs	(14,459)	(22,592)
Subscriptions	(343)	(196)
Lunches	(282)	(447)
Bank charges	(202)	(196)
Sundry expenses	-	(45)
Insurance	(1,678)	(2,416)
Accountancy fees	(520)	(540)
Independent examiner's fee	(300)	-
	<u>(17,784)</u>	<u>(26,432)</u>
<b><i>Gains/losses on investment assets</i></b>		
Funds - investment assets	<u>714</u>	<u>408</u>