

Mr N A Ridley
The Evans Almshouses
Park End
Simonburn
Hexham
Northumberland
NE48 3AA

18 April 2023

BASSETT HERRON
Mallan House
Bridge End
Hexham
Northumberland
NE46 4DQ

Dear Sir/Madam,

LETTER OF REPRESENTATION

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 31st December 2022.

1. We acknowledge as trustees our responsibility for the accounts, which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
2. We confirm that there have been no changes in the accounting policies other than those disclosed in the accounts. In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
3. We confirm that all assets have been included in the balance sheet.
4. We confirm that all assets included in the balance sheet exist.
5. We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
6. We confirm that the costs of all the assets in the balance sheet are fairly stated.
7. We confirm no depreciation on revalued properties.
8. We confirm that all liabilities have been fully recorded in the balance sheet.
9. We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
10. We confirm that all liabilities have been recorded at a fair value.

11. We confirm that there has been no netting off of assets and liabilities.
12. We confirm that all income has been fully recorded and correctly classified.
13. Except for remuneration paid to trustees and reimbursement of their expenses, the charity has not, at any time during the year, had any transactions with trustees and connected parties, other than those disclosed in the accounts.
14. The charity has no contingent liabilities.
15. There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts.
16. The charity has not entered into any charitable commitments other than those disclosed in the accounts.

Yours faithfully,

Signed on behalf of the board of Trustees



Mr N Ridley - Trustee

Signed on behalf of the board of Trustees



Mr C A E Braithwaite - Trustee

THE EVANS ALMSHOUSES
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

APPROVAL COPY

THE EVANS ALMSHOUSES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr C A E Braithwaite (Co-optative)
Dr J P McCollum (Co-optative)
Mrs V Allgood (Nominative)
Mrs H Benson (Co-optative)
Mr N A Ridley (Co-optative)
Rev S A Lunn (Co-optative)
Mr R Gibson (Co-optative)

Charity number

230302

Principal address

Park End
Simonburn
Hexham
Northumberland
NE48 3AA

Independent examiner

K Scott FCA
Bassett Herron Chartered Accountants
Mallan House
Bridge End
Hexham
Northumberland
NE46 4DQ

Bankers

Lloyds Bank Plc
Priestpopple
Hexham
Northumberland
NE46 1PA

Solicitors

Nicholson Portnell
Priestpopple House
Hexham
Northumberland
NE46 1PL

Property advisors

Land Factor
Bywell Estate Office
Stocksfield
Northumberland
NE43 7AQ

THE EVANS ALMSHOUSES

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THE EVANS ALMSHOUSES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's deed of conveyance, the Charities Act 2011 and the Charities SORP (FRS 102).

Structure, governance and management

The Evans Almshouses is constituted under a deed of conveyance dated 15 June 1863 which conveyance was registered under the Charities Act 1960 on 21 June 1978. Its objects have since been amended by a scheme dated 27 September 2007.

The trustees who served during the year were:

Mr C A E Braithwaite (Co-optative)

Dr J P McCollum (Co-optative)

Mrs V Allgood (Nominative)

Mrs H Benson (Co-optative)

Mr N A Ridley (Co-optative)

Rev S A Lunn (Co-optative)

Mr R Gibson (Co-optative)

The Trust Deed appoints as ex-officio trustee the Rector of the Ecclesiastical Benefice of Humshaugh with Simonburn and Wark.

Two nominative trustees are appointed, one by the Parish Council of Humshaugh and one by the Parish Council of Simonburn.

Co-optative trustees are appointed for a term of five years but may be reappointed.

Potential future trustees are sought who are of good character and standing and long established residents in the charity's geographical area, with knowledge of the changing needs of each area of population.

New trustees receive an induction course on the charity's assets and objects and all trustees keep up to date with changes in charity law through the charity's accountants.

The trust's assets are administered by the chairman who reports six monthly to the trustees. Requests for charitable donations are collected by any trustee who will present the request to the trustees at a six monthly meeting.

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

Objectives and activities

The objects of the charity are:

- (a) the provision of housing accommodation for women who are in need, hardship or distress.
- (b) such charitable purposes for the benefit of the residents or persons in need or general charitable purposes within the Parishes of Humshaugh and Simonburn as the trustees decide.

In accordance with Section 17(5) of the 2011 Charities Act the trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake as part of the public benefit requirement.

THE EVANS ALMSHOUSES

TRUSTEES' REPORT (CONTINUED)

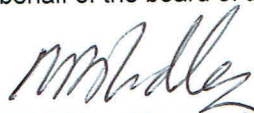
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The charity retains property conveyed to it and investments subsequently made in order to generate income for the purpose of the charity in accordance with the terms of the charity documents. Re-invested funds from past disposals and other funds not immediately required are retained for the purpose of maintenance and development of the almshouses and other properties. Revenue reserves amounted to £123,228 at 31 December 2022.

Grants of £24,040 were made in the year.

On behalf of the board of trustees



Mr N A Ridley (Co-optative)

Trustee

Dated: 17 April 2023

THE EVANS ALMSHOUSES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts 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 year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

THE EVANS ALMSHOUSES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE EVANS ALMSHOUSES

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K Scott FCA

Bassett Herron
Mallan House
Bridge End
Hexham
Northumberland
NE46 4DQ

Dated: 18 April 2023

THE EVANS ALMSHOUSES

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
<u>Incoming resources from generated funds</u>					
Investment income	2	63,080	-	63,080	62,346
<u>Resources expended</u>	3				
Costs of generating funds					
Maintenance costs of properties		13,829	-	13,829	39,962
Charitable activities					
Grants payable	4	24,040	-	24,040	5,860
Other expenditure	5	1,406	-	1,406	1,346
Total resources expended		39,275	-	39,275	47,168
Net incoming resources		23,805	-	23,805	15,178
Other recognised gains and losses					
Revaluation of tangible fixed assets	9	-	-	-	-
(Losses)/gains on investment assets	10	(4,344)	(11,269)	(15,613)	44,772
Net movement in funds		19,461	(11,269)	8,192	59,950
Fund balances at 1 January 2022		153,507	1,463,899	1,617,406	1,557,457
Fund balances at 31 December 2022		172,968	1,452,630	1,625,598	1,617,407

THE EVANS ALMSHOUSES

BALANCE SHEET


AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		86,000		86,000
Investments	9		1,509,055		1,519,219
			<u>1,595,055</u>		<u>1,605,219</u>
Current assets					
Debtors	10	1,026		-	
Cash at bank and in hand		31,020		19,162	
		<u>32,046</u>		<u>19,162</u>	
Creditors: amounts falling due within one year	11	(1,503)		(1,774)	
Net current assets			<u>30,543</u>		<u>17,388</u>
Total assets less current liabilities			<u>1,625,598</u>		<u>1,622,607</u>
Creditors: amounts falling due after more than one year	12		-		(5,200)
Net assets			<u><u>1,625,598</u></u>		<u><u>1,617,407</u></u>
Capital funds					
Endowment funds			1,452,630		1,463,899
Income funds					
Unrestricted funds					
Unrestricted income funds		123,228		99,424	
Revaluation reserve		49,740		54,084	
		<u>172,968</u>		<u>153,508</u>	
			<u><u>1,625,598</u></u>		<u><u>1,617,407</u></u>

The accounts were approved by the Trustees on 17 April 2023



Mr C A E Braithwaite (Co-optative)
Trustee



Mr N A Ridley (Co-optative)
Trustee

THE EVANS ALMSHOUSES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of preparation

Charity Information

The Evans Almshouses is an unincorporated charity based at Park End, Simonburn, Hexham, Northumberland, NE48 3AA.

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with the Charities SORP (FRS 102) and the Charities Act 2011.

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

1.2 Incoming resources

Income from investments is included in the accounts when received by or on behalf of the charity. Rents are included when receivable by the charity.

1.3 Resources expended

Expenditure is included on an accruals basis.

Maintenance costs of investment property comprise the costs directly incurred with regard to the maintenance and running of the properties.

Grants are charged in the year when the grant is paid.

Other expenditure comprises the overheads of administration.

Irrecoverable VAT is included in the expenditure category to which it relates.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at valuation.

No depreciation is charged as the buildings are kept in a fit and proper state of repair, repairs and maintenance expenditure being written off as incurred.

1.5 Investments

Land and buildings are stated at trustees' best estimate of market value based on periodic professional valuations and unit trusts are stated at market value. Gains and losses on unit trusts, both realised and unrealised, are included in the Statement of Financial Activities.

THE EVANS ALMSHOUSES

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Investment income

	2022 £	2021 £
Rental income	42,864	43,104
Income from listed investments	9,319	8,693
RHI Income	10,897	10,549
	<u>63,080</u>	<u>62,346</u>

3 Total resources expended

	Other costs £	Grant funding £	Total 2022 £	Total 2021 £
Costs of generating funds				
Property running costs	13,829	-	13,829	39,962
Charitable activities				
<u>Grants payable</u>				
Grant funding of activities	-	24,040	24,040	5,860
Other expenditure	1,406	-	1,406	1,346
	<u>15,235</u>	<u>24,040</u>	<u>39,275</u>	<u>47,168</u>

Maintenance costs of Charitable Property

	2022 £	2021 £
Repairs	8,501	34,275
Insurance	2,052	1,928
Water, Light & Heat	3,276	3,759
	<u>13,829</u>	<u>39,962</u>

THE EVANS ALMSHOUSES

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

(Continued)

4 Grants payable

	2022 £	2021 £
Grants to institutions:		
Wark Charity	5,000	
Wark Church of England School	5,000	
St Mungo's Church	2,000	
Humshaugh School	2,500	
Humshaugh Cricket Club		1,000
Wark Parish Council	3,000	3,000
Youth Club	2,340	
Educational grants	4,200	1,860
	<u>24,040</u>	<u>5,860</u>

5 Other expenditure

	2022 £	2021 £
Other expenditure comprises:		
Independent examination fees	1,260	1,200
Subscriptions	146	146
	<u>1,406</u>	<u>1,346</u>

6 Trustees

None of the trustees (nor any persons connected with them) received any remuneration or other form of benefit from the charity during the year.

7 Employees

There were no employees during the year.

THE EVANS ALMSHOUSES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Tangible fixed assets

	Land and buildings £
Cost or valuation At 1 January 2022 and at 31 December 2022	86,000
Depreciation At 1 January 2022 and at 31 December 2022	-
Net book value At 31 December 2022	86,000
At 31 December 2021	86,000

The land and buildings were valued at 20th February 2015 by Land Factor on an open market value basis. They are registered in the name of the Official Custodian of Charities on behalf of the charity. The trustees are not aware of any material changes in the valuation between the valuation date and the year end date.

THE EVANS ALMSHOUSES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Fixed asset investments

	Freehold Land and Buildings £	Unit Trusts £	Total £
Market value at 1 January 2022	1,263,000	256,219	1,519,219
Acquisitions at cost	-	5,450	5,450
Change in value in the year	-	(15,614)	(15,614)
Market value at 31 December 2022	1,263,000	246,055	1,509,055

The investment properties were valued at 20th February 2015 by Land Factor on an open market value basis. They are registered in the name of the Official Custodian of Charities on behalf of the charity. The trustees are not aware of any material changes between the valuation date and the year end.

Unit Trust Investments are held primarily to provide an investment return for the charity. These are all UK registered.

Freehold Land and Buildings Valuation

	2022 £	2021 £
Teasdale House - East	170,000	170,000
Teasdale House - West	215,000	215,000
1 West End Terrace	200,000	200,000
2 West End Terrace	228,000	228,000
Evans House - East Cottage	220,000	220,000
Evans House - West Cottage	230,000	230,000
	1,263,000	1,263,000

THE EVANS ALMSHOUSES

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

(Continued)

Unit Trusts Valuation

	Units	Cost	2022 £	Units	Cost	2021 £
Permanent Endowment Funds						
Charities Official Investment Fund	4,708.14	14,801	85,570	4,708.14	14,801	96,839
Unrestricted Funds						
Charities Official Investment Fund	1,559.88	9,783	28,351	1,559.88	9,783	32,084
National Assoc of Almhouses Common Investment Fund	-	-	-	-	-	-
Charifund - Equities Investment Fund for Charities	396.94	90,962	114,898	396.94	85,513	115,130
National Assoc of Almhouses Common Investment Fund	13,345.79	10,000	11,786	13,345.79	10,000	12,165
	<u>20,010.75</u>	<u>125,546</u>	<u>240,605</u>	<u>20,010.75</u>	<u>120,097</u>	<u>256,218</u>

10 Debtors	2022 £	2021 £
Other debtors	<u>1,026</u>	<u>-</u>
11 Creditors: amounts falling due within one year	2022 £	2021 £
Accruals	<u>1,503</u>	<u>1,774</u>

THE EVANS ALMSHOUSES

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12	Creditors: amounts falling due after more than one year	2022 £	2021 £
	Other creditors	-	5,200

Other creditors balance of £5,200 relates to a balance due to The Evans Charity regarding the repayment of the Biomass invoices paid by The Evans Charity.

13 Related parties

During the year heating was supplied from Park End Farms, a partnership in which the trustee Mr N A Ridley is a partner. A total of £1,806 (2021 - £1,612) was charged to the statement of financial activity this year for these services. At the year end nil was outstanding for payment. These transactions took place at market value.

During the year the services of Park End Electrical Limited were engaged by the charity, a company in which the trustee Mr N A Ridley is a shareholder and director. A total of £2,115 (2021 £19,808) was charged to the statement of financial activity this year for these services with regard to the renovation work. At the year end nil was outstanding for payment. These transactions took place at market value.