COXEDD AND PEARCE AND KIMBERS ALMHOUSES CHARITY

England & Wales · Charity number 233204

Details

Other names	COXED AND PEARCE AND KIMBERS ALMHOUSES CHARITY, COXEDDY PEARCE AND KIMBER'S ALMSHOUSE CHARITY
Status	Registered
Legal form	Other
Registered	1964-04-20
Register	View on the Charity Commission register

Contact

Address	47 Meyrick Drive Newbury Berkshire RG14 6SY
Phone	0163534036
Email	clerkcpkalms@gmail.com

Activities

Objects: ALMSHOUSES FOR POOR PERSONS OF GOOD CHARACTER WHO HAVE RESIDED IN THE AREA OF BENEFIT FOR NOT LESS THAN TWO YEARS NEXT PRECEDING THE TIME OF APPOINTMENT.

Activities: Provision of affordable housing for the elderly in need. This includes the interior and exterior maintenance of the almshouses.

Classification

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

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Geography

- **Area of benefit:** NEWBURY
- West Berkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£94,050	£73,236	-	-
2024-12-31	£87,247	£92,145	-	-
2023-12-31	£81,360	£91,534	-	-
2022-12-31	£61,458	£54,646	-	-
2021-12-31	£59,184	£68,581	-	-

Trustees

Name	Role	Appointed
PETER ALEXANDER GREENHALGH	Chair	
ANTHONY HADWICK		2014-09-04
David Charles Griffiths		2024-03-27
JENNIFER MARGARET EVANS		2013-09-30
Louise Muijen		2026-03-25
MRS JILL WILSON		2011-09-13
SALLY MILES		
STUART DURRANT		

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COXEDD AND PEARCE AND KIMBERS ALMHOUSES CHARITY

England & Wales - Charity number 233204

Accounts

Charity registration number: 233204

Coxedd and Pearce and Kimbers Almhouses Charity

Annual Report and Financial Statements

for the Year Ended 31 December 2025

UHY Ross Brooke
Chartered Accountants
16 Murdock Road
Dorcan
Swindon
Wiltshire
SN3 5HY

Coxedd and Pearce and Kimbers Almhouses Charity

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Coxedd and Pearce and Kimbers Almhouses Charity

Reference and Administrative Details

Trustees	Mr Peter Greenhalgh Chairman Mrs Sally Miles Mrs Jill Wilson Ex-officio member Mr Stuart Durrant Mrs Jennifer Evans Mr Anthony Hadwick Mr David Griffiths
Charity Registration Number	233204
Principal Office	47 Meyrick Drive Newbury Berkshire RG14 6SY

Coxedd and Pearce and Kimbers Almhouses Charity

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

The charitable objects are to provide Almshouses for poor persons of good character who have resided in Newbury, West Berkshire for not less than two years next preceding the items of appointment.

Objectives, strategies and activities

The Trustees have included the Almshouse properties within the accounts at their reinstatement value which in their opinion is a close approximation to market value.

Public benefit

The objectives and activities described above detail the main activities undertaken to further the charity's purposes for the 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

During the year the trustees continued to maintain the fabric of our houses and grounds. Modern doors were fitted to the office and storeroom. In addition flood barriers were acquired to counter the risk of higher water levels on the river Kennet. Investment in energy saving systems continues to be a major priority.

Financial review

Policy on reserves

The charity maintains the extraordinary repair fund for large one off expenses. The charity seeks to maintain significant funds to meet future expected costs.

Plans for future periods

Aims and key objectives for future periods

The Trustees will continue to improve the care of our residents by regular maintenance of our buildings and grounds as well as reviewing the ability of residents to live independently.

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.

Recruitment and appointment of trustees

The charity can have up to seven Trustees, of which two are nominated by West Berkshire Council, four or more are co-opted or ex-officio members of the church.

Coxedd and Pearce and Kimbers Almhouses Charity

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 25/3/24 and signed on its behalf by:

Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses 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 25/3/26 and signed on its behalf by:

.....

Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses Charity

Independent Examiner's Report to the trustees of Coxedd and Pearce and Kimbers Almhouses Charity

I report to the trustees on my examination of the accounts of Coxedd and Pearce and Kimbers Almhouses Charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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.

Kerry Hawkins, UHY Ross Brooke
Chartered Accountants

16 Murdock Road
Dorcan
Swindon
Wiltshire
SN3 5HY

Date: 15.4.2026

Coxedd and Pearce and Kimbers Almhouses Charity

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Investment income	2	4,291	4,291
Other income	3	89,759	89,759
Total Income		94,050	94,050
Expenditure on:			
Charitable activities	4	(73,236)	(73,236)
Total Expenditure		(73,236)	(73,236)
Gains/losses on investment assets		133,101	133,101
Net income		153,915	153,915
Net movement in funds		153,915	153,915
Reconciliation of funds			
Total funds brought forward		3,626,256	3,626,256
Total funds carried forward	13	3,780,171	3,780,171

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Investment income	2	4,089	4,089
Other income	3	83,158	83,158
Total income		87,247	87,247
Expenditure on:			
Charitable activities	4	(92,145)	(92,145)
Total expenditure		(92,145)	(92,145)
Gains/losses on investment assets		74,459	74,459
Net income		69,561	69,561
Net movement in funds		69,561	69,561
Reconciliation of funds			
Total funds brought forward		3,556,695	3,556,695
Total funds carried forward	13	3,626,256	3,626,256

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

The funds breakdown for 2024 is shown in note 13.

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

Coxedd and Pearce and Kimbers Almhouses Charity

(Registration number: 233204)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	3,602,206	3,485,780
Investments	6	146,870	130,195
		3,749,076	3,615,975
Current assets			
Debtors	9	1,804	1,756
Cash at bank and in hand	10	33,077	12,619
		34,881	14,375
Creditors: Amounts falling due within one year	12	(3,786)	(4,094)
Net current assets		31,095	10,281
Net assets		3,780,171	3,626,256
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		3,780,171	3,626,256
Total funds	13	3,780,171	3,626,256

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 25/3/26 and signed on their behalf by:

.....
Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses Charity

Notes to the Financial Statements for the Year Ended 31 December 2025

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

Coxedd and Pearce and Kimbers Almhouses 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.

Going concern

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

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Tangible Assets comprise of Almhouses which had no cost but which were incorporated into the accounts some years ago at an estimated valuation. The value of these is adjusted periodically to the re-instatement value which is considered by the trustees to be a close approximation to fair value.

As these are included at fair value, no depreciation is charged.

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.

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.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	4,291	4,291
Total for 2025	4,291	4,291
Total for 2024	4,089	4,089

3 Other income

	Unrestricted funds General £	Total funds £
Rental income	89,759	89,759
Total for 2025	89,759	89,759
Total for 2024	83,158	83,158

4 Analysis of support costs

Charitable activities expenditure

	Unrestricted funds General £	Total 2025 £
Clerk's salary	2,640	2,640
Rates and water	4,169	4,169
Light heat and power	37,041	37,041
Insurance	2,847	2,847
Emergency response system	2,096	2,096
Repairs and renewals	20,707	20,707
Telephone and postage	445	445
Subscriptions	419	419
Sundry expenses	106	106
Accountancy	1,386	1,386
Professional fees	1,380	1,380
	73,236	73,236

	Unrestricted funds General £	Total 2024 £
Clerk's salary	2,640	2,640
Rates and water	2,933	2,933
Light heat and power	38,550	38,550
Insurance	3,276	3,276
Emergency response system	2,007	2,007
Repairs and renewals	40,343	40,343
Telephone and postage	560	560
Subscriptions	407	407
Sundry expenses	69	69
Accountancy	1,360	1,360
	92,145	92,145

5 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2025	3,485,780	3,485,780
Revaluations	116,426	116,426
At 31 December 2025	3,602,206	3,602,206
Depreciation		
At 31 December 2025	-	-
Net book value		
At 31 December 2025	3,602,206	3,602,206
At 31 December 2024	3,485,780	3,485,780

The Almshouses have been revalued to insurance re-instatement value as at June 2025. An independent valuation has not been carried out.

6 Fixed asset investments

	2025 £	2024 £
Other investments	146,870	130,195

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2025	130,195	130,195
Revaluation	16,675	16,675
At 31 December 2025	146,870	146,870
Net book value		
At 31 December 2025	146,870	146,870
At 31 December 2024	130,195	130,195

7 Commitments

Capital commitments

Gravel the utility area at Kimbers

The total amount contracted for but not provided in the financial statements was £1,031 (2024 - £Nil).

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	2025 £	2024 £
Other debtors	1,804	1,756

10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	33,077	12,619

11 Trustees remuneration and expenses

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

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,336	616
Accruals	1,450	3,478
	3,786	4,094

13 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2025 £
Unrestricted funds					
General					
General Fund	104,000	94,050	(73,236)	10,693	135,507
Extraordinary Repair Fund	36,476	-	-	5,982	42,458
Other Reserves arising from valuation of Tangible asset	3,485,780	-	-	116,426	3,602,206
	3,626,256	94,050	(73,236)	133,101	3,780,171

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds						
General						
General Fund	99,860	87,247	(92,145)	6,000	3,038	104,000
Extraordinary Repair Fund	39,403	-	-	(6,000)	3,073	36,476
Other Reserves arising from valuation of Tangible asset	3,417,432	-	-	-	68,348	3,485,780
	3,556,695	87,247	(92,145)	-	74,459	3,626,256

There are no restrictions on any of the funds.

COXEDD AND PEARCE AND KIMBERS ALMHOUSES CHARITY

England & Wales - Charity number 233204

Accounts

Charity registration number: 233204

Coxedd and Pearce and Kimbers Almhouses Charity

Annual Report and Financial Statements

for the Year Ended 31 December 2024

UHY Ross Brooke
Chartered Accountants
31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Coxedd and Pearce and Kimbers Almhouses Charity

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Statement of Financial Activities	6
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Coxedd and Pearce and Kimbers Almhouses Charity

Reference and Administrative Details

Trustees	Mr Peter Greenhalgh Chairman Mrs Sally Miles Mrs Jill Wilson Ex-officio member Mr Stuart Durrant Mrs Jennifer Evans Mr Anthony Hadwick Mr David Griffiths
Charity Registration Number	233204
Principal Office	47 Meyrick Drive Newbury Berkshire RG14 6SY

Coxedd and Pearce and Kimbers Almhouses 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 charitable objects are to provide Almshouses for poor persons of good character who have resided in Newbury, West Berkshire for not less than two years next preceding the items of appointment.

Objectives, strategies and activities

The Trustees have included the Almshouse properties within the accounts at their reinstatement value which in their opinion is a close approximation to market value.

Public benefit

The objectives and activities described above detail the main activities undertaken to further the charity's purposes for the 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

As part of our ongoing project to reduce energy consumption, new front doors were installed at 13 almshouses at a cost of £26k. The old wooden doors were 85 years old.

Financial review

Policy on reserves

The charity maintains the extraordinary repair fund for large one off expenses. The charity seeks to maintain significant funds to meet future expected costs.

Plans for future periods

Aims and key objectives for future periods

The Trustees will continue to improve the care of our residents by regular maintenance of our buildings and grounds as well as reviewing the ability of residents to live independently. Flood barriers have been acquired in 2025 as a precautionary measure to prevent water from the Kennet & Avon Canal entering Kimbers Almshouses grounds. The Trustees will be investing in batteries linked to solar panels to reduce energy costs.

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.

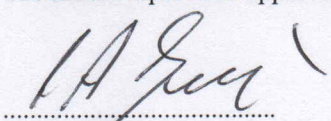
Recruitment and appointment of trustees

The charity can have up to six Trustees, of which two are nominated by West Berkshire Council, three are co-opted and one is an ex-officio member of the church.

Coxedd and Pearce and Kimbers Almhouses Charity

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 26/3/25 and signed on its behalf by:



.....

Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses 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 26/3/25 and signed on its behalf by:

.....

Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses Charity

Independent Examiner's Report to the trustees of Coxedd and Pearce and Kimbers Almhouses Charity

I report to the trustees on my examination of the accounts of Coxedd and Pearce and Kimbers Almhouses Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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.

Kerry Hawkins, UHY Ross Brooke
Chartered Accountants

31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Date: 4.4.2025

Coxedd and Pearce and Kimbers Almhouses Charity

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Investment income	3	4,089	4,089
Other income	4	83,158	83,158
Total Income		87,247	87,247
Expenditure on:			
Charitable activities	5	(92,145)	(92,145)
Total Expenditure		(92,145)	(92,145)
Gains/losses on investment assets		74,459	74,459
Net income		69,561	69,561
Net movement in funds		69,561	69,561
Reconciliation of funds			
Total funds brought forward		3,556,695	3,556,695
Total funds carried forward	13	3,626,256	3,626,256

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		9,000	9,000
Investment income	3	3,836	3,836
Other income	4	68,524	68,524
Total income		81,360	81,360
Expenditure on:			
Charitable activities	5	(91,534)	(91,534)
Total expenditure		(91,534)	(91,534)
Gains/losses on investment assets		524,930	524,930
Net income		514,756	514,756
Net movement in funds		514,756	514,756
Reconciliation of funds			
Total funds brought forward		3,041,939	3,041,939
Total funds carried forward	13	3,556,695	3,556,695

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

The funds breakdown for 2023 is shown in note 13.

Coxedd and Pearce and Kimbers Almhouses Charity

(Registration number: 233204)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	3,485,780	3,417,432
Investments	7	130,195	130,084
		3,615,975	3,547,516
Current assets			
Debtors	9	1,756	2,047
Cash at bank and in hand	10	12,619	10,862
		14,375	12,909
Creditors: Amounts falling due within one year	12	(4,094)	(3,730)
Net current assets		10,281	9,179
Net assets		3,626,256	3,556,695
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		3,626,256	3,556,695
Total funds	13	3,626,256	3,556,695

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 26/3/25 and signed on their behalf by:

.....

Mr Peter Greenhalgh
Trustee

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

Coxedd and Pearce and Kimbers Almhouses 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.

Going concern

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

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Tangible Assets comprise of Almhouses which had no cost but which were incorporated into the accounts some years ago at an estimated valuation. The value of these is adjusted periodically to the re-instatement value which is considered by the trustees to be a close approximation to fair value.

As these are included at fair value, no depreciation is charged.

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.

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.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Total for 2024	-	-
Total for 2023	9,000	9,000

3 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	4,089	4,089
Total for 2024	4,089	4,089
Total for 2023	3,836	3,836

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	83,158	83,158
Total for 2024	83,158	83,158
Total for 2023	68,524	68,524

5 Analysis of support costs

Charitable activities expenditure

	Unrestricted funds General £	Total 2024 £
Clerk's salary	2,640	2,640
Rates and water	2,933	2,933
Light heat and power	38,550	38,550
Insurance	3,276	3,276
Emergency response system	2,007	2,007
Repairs and renewals	40,343	40,343
Telephone and postage	560	560
Subscriptions	407	407
Sundry expenses	69	69
Accountancy	1,360	1,360
	92,145	92,145

	Unrestricted funds General £	Total 2023 £
Clerk's salary	2,640	2,640
Rates and water	2,306	2,306
Light heat and power	21,228	21,228
Insurance	3,184	3,184
Emergency response system	1,908	1,908
Repairs and renewals	33,435	33,435
Telephone and postage	344	344
Subscriptions	233	233
Sundry expenses	144	144
Accountancy	1,310	1,310
Solar panels	24,802	24,802
	91,534	91,534

6 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2024	3,417,432	3,417,432
Revaluations	68,348	68,348
At 31 December 2024	3,485,780	3,485,780
Depreciation		
At 31 December 2024	-	-
Net book value		
At 31 December 2024	3,485,780	3,485,780
At 31 December 2023	3,417,432	3,417,432

The Almshouses have been revalued to insurance re-instatement value as at June 2024. An independent valuation has not been carried out.

7 Fixed asset investments

	2024 £	2023 £
Other investments	130,195	130,084

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2024	130,084	130,084
Revaluation	5,746	5,746
Disposals	(5,635)	(5,635)
At 31 December 2024	130,195	130,195
Net book value		
At 31 December 2024	130,195	130,195
At 31 December 2023	130,084	130,084

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	2024 £	2023 £
Other debtors	1,756	2,047

10 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	12,619	10,862

11 Trustees remuneration and expenses

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

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	616	-
Accruals	3,478	3,730
	4,094	3,730

13 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds						
General						
General Fund	99,860	87,247	(92,145)	6,000	3,038	104,000
Extraordinary Repair Fund	39,403	-	-	(6,000)	3,073	36,476
Other Reserves arising from valuation of Tangible asset	3,417,432	-	-	-	68,348	3,485,780
	3,556,695	87,247	(92,145)	-	74,459	3,626,256

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General						
General Fund	103,508	81,360	(91,534)	5,000	1,526	99,860
Extraordinary Repair Fund	42,057	-	-	(5,000)	2,346	39,403
Other Reserves arising from valuation of Tangible asset	2,896,374	-	-	-	521,058	3,417,432
	3,041,939	81,360	(91,534)	-	524,930	3,556,695

There are no restrictions on any of the funds.

COXEDD AND PEARCE AND KIMBERS ALMHOUSES CHARITY

England & Wales - Charity number 233204

Accounts

Charity registration number: 233204

Coxedd and Pearce and Kimbers Almhouses Charity

Annual Report and Financial Statements

for the Year Ended 31 December 2023

UHY Ross Brooke
Chartered Accountants
31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Coxedd and Pearce and Kimbers Almhouses Charity

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Coxedd and Pearce and Kimbers Almhouses Charity

Reference and Administrative Details

Trustees	Mr Peter Greenhalgh, Chairman
	Mrs Sally Miles
	Mrs Jill Wilson, Ex-officio member
	Mr Stuart Durrant
	Mrs Jennifer Evans
	Mr Anthony Hadwick
Charity Registration Number	233204
Principal Office	47 Meyrick Drive Newbury Berkshire RG14 6SY

Coxedd and Pearce and Kimbers Almhouses Charity

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The charitable objects are to provide almshouses for poor persons of good character who have resided in Newbury, West Berkshire for not less than two years next preceding the items of appointment.

Objectives, strategies and activities

The Trustees have included the Almshouse properties within the accounts at their reinstatement value which in their opinion is a close approximation to market value.

Public benefit

The objectives and activities described above detail the main activities undertaken to further the charity's purposes for the 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

In order to minimise the effect of energy price rises, the trustees invested a significant sum in solar panals. It is expected that the installation will generate a large amount of free electricity for our residents. Further investment will be made in batteries to store free electricity.

Financial review

Policy on reserves

The charity maintains the extraordinary repair fund for large one off expenses. The charity seeks to maintain significant funds to meet future expected costs.

Plans for future periods

Aims and key objectives for future periods

The trustees are working on a project to buy batteries to store electricity from the solar panels. The cost is expected to be around £10,000 to £15,000, but some grant funding is anticipated. There is a further project to replace six wooden doors at Kimber's Almhouses which are eighty years old. The cost is expected to be £9,000.

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.

Recruitment and appointment of trustees

The charity can have up to six Trustees, of which two are nominated by West Berkshire Council, three are co-opted and one is an ex-officio member of the church.

Coxedd and Pearce and Kimbers Almhouses Charity

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 27/3/24... and signed on its behalf by:

.....

Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses 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 27/3/24 and signed on its behalf by:

.....

Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses Charity

Independent Examiner's Report to the trustees of Coxedd and Pearce and Kimbers Almhouses Charity

I report to the trustees on my examination of the accounts of Coxedd and Pearce and Kimbers Almhouses Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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.

Kerry Hawkins, UHY Ross Brooke
Chartered Accountants

31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Date: 9.4.2024

Coxedd and Pearce and Kimbers Almhouses Charity

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Grants		9,000	9,000
Investment income	3	3,836	3,836
Other income	4	68,524	68,524
Total Income		81,360	81,360
Expenditure on:			
Charitable activities	5	(91,534)	(91,534)
Total Expenditure		(91,534)	(91,534)
Gains/losses on investment assets		524,930	524,930
Net income		514,756	514,756
Net movement in funds		514,756	514,756
Reconciliation of funds			
Total funds brought forward		3,041,939	3,041,939
Total funds carried forward	13	3,556,695	3,556,695

	Note	Unrestricted Funds £	Total 2022 £
Income and Endowments from:			
Investment income	3	3,533	3,533
Other income	4	57,925	57,925
Total income		61,458	61,458
Expenditure on:			
Charitable activities	5	(54,646)	(54,646)
Total expenditure		(54,646)	(54,646)
Gains/losses on investment assets		242,695	242,695
Net income		249,507	249,507
Net movement in funds		249,507	249,507
Reconciliation of funds			
Total funds brought forward		2,792,432	2,792,432
Total funds carried forward	13	3,041,939	3,041,939

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

Coxedd and Pearce and Kimbers Almhouses Charity

(Registration number: 233204)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	3,417,432	2,896,374
Investments	9	130,084	131,214
		3,547,516	3,027,588
Current assets			
Debtors	10	2,047	1,756
Cash at bank and in hand	11	10,862	14,686
		12,909	16,442
Creditors: Amounts falling due within one year	12	(3,730)	(2,091)
Net current assets		9,179	14,351
Net assets		3,556,695	3,041,939
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		3,556,695	3,041,939
Total funds	13	3,556,695	3,041,939

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 27/3/24 and signed on their behalf by:

.....
Mr Peter Greenhalgh
Trustee

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
Coxedd and Pearce and Kimbers Almhouses 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.

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

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Tangible Assets comprise of Almhouses which had no cost but which were incorporated into the accounts some years ago at an estimated valuation. The value of these is adjusted periodically to the re-instatement value which is considered by the trustees to be a close approximation to fair value.

As these are included at fair value, no depreciation is charged.

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.

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.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants		
Grants	9,000	9,000
Total for 2023	9,000	9,000

3 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	3,836	3,836
Total for 2023	3,836	3,836
Total for 2022	3,533	3,533

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	68,524	68,524
Total for 2023	68,524	68,524
Total for 2022	57,925	57,925

5 Analysis of support costs

Charitable activities expenditure

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Clerk's salary	2,640	2,640	2,640
Rates and water	2,306	2,306	2,612
Light heat and power	21,228	21,228	13,188
Insurance	3,184	3,184	2,739
Emergency response system	1,908	1,908	1,863
Repairs and renewals	33,435	33,435	29,278
Telephone and postage	344	344	426
Subscriptions	233	233	222
Sundry expenses	144	144	38
Advertising	-	-	384
Accountancy	1,310	1,310	1,254
Bank interest payable	-	-	2
Solar panels	24,802	24,802	-
	91,534	91,534	54,646

6 Trustees remuneration and expenses

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

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2023	2,896,374	2,896,374
Revaluations	521,058	521,058
At 31 December 2023	3,417,432	3,417,432
Depreciation		
At 31 December 2023	-	-
Net book value		
At 31 December 2023	3,417,432	3,417,432
At 31 December 2022	2,896,374	2,896,374

The Almshouses have been revalued to insurance re-instatement value as at June 2023. An independent valuation has not been carried out.

9 Fixed asset investments

	2023 £	2022 £
Other investments	130,084	131,214

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2023	131,213	131,213
Revaluation	3,829	3,829
Disposals	(4,958)	(4,958)
At 31 December 2023	130,084	130,084
Net book value		
At 31 December 2023	130,084	130,084
At 31 December 2022	131,213	131,213

10 Debtors

	2023 £	2022 £
Other debtors	2,047	1,756

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	10,862	14,686

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	3,730	2,091

13 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General						
General Fund	103,508	81,360	(91,534)	5,000	1,526	99,860
Extraordinary Repair Fund	42,057	-	-	(5,000)	2,346	39,403
Other Reserves arising from valuation of Tangible asset	2,896,374	-	-	-	521,058	3,417,432
	3,041,939	81,360	(91,534)	-	524,930	3,556,695

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds					
General					
General Fund	99,563	61,458	(54,646)	(2,867)	103,508
Extraordinary Repair Fund	41,727	-	-	330	42,057
Other Reserves arising from valuation of Tangible asset	2,651,142	-	-	245,232	2,896,374
	2,792,432	61,458	(54,646)	242,695	3,041,939

There are no restrictions on any of the funds.

COXEDD AND PEARCE AND KIMBERS ALMHOUSES CHARITY

England & Wales - Charity number 233204

Accounts

Charity registration number: 233204

Coxedd and Pearce and Kimbers Almhouses Charity

Annual Report and Financial Statements

for the Year Ended 31 December 2022

UHY Ross Brooke
Chartered Accountants
31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Coxedd and Pearce and Kimbers Almhouses Charity

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Coxedd and Pearce and Kimbers Almhouses Charity

Reference and Administrative Details

Trustees	Mr Peter Greenhalgh, Chairman Mrs Sally Miles Mrs Jill Wilson, Ex-officio member Mr Stuart Durrant Mrs Jennifer Evans Mr Anthony Hadwick
Charity Registration Number	233204
Principal Office	Round Oaks Enborne Row Wash Water Newbury Berkshire RG20 0LX

Coxedd and Pearce and Kimbers Almhouses Charity

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Objects and aims

The charitable objects are to provide almshouses for poor persons of good character who have resided in Newbury, West Berkshire for not less than two years next preceding the items of appointment.

Objectives, strategies and activities

The Trustees have included the Almshouse properties within the accounts at their reinstatement value which in their opinion is a close approximation to market value.

Public benefit

The objectives and activities described above detail the main activities undertaken to further the charity's purposes for the 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

The Trustees undertook significant refurbishment of two properties vacated in the year. In addition funds were allocated to improve security.

Financial review

Policy on reserves

The charity maintains the extraordinary repair fund for large one off expenses. The charity seeks to maintain significant funds to meet future expected costs.

Plans for future periods

Aims and key objectives for future periods

The trustees are working on a project to re-roof part of Kimber's Almshouses and install solar panels to reduce energy costs. The cost is estimated to be approximately £50,000 although firm quotations are yet to be received. It is intended to fund half of this project from the charity's Emergency Repair Fund. The Trustees are currently applying for grants from various charities and other bodies to fund the balance. There were no definite capital commitments at the year end.

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.

Recruitment and appointment of trustees

The charity can have up to six Trustees, of which two are nominated by West Berkshire Council, three are co-opted and one is an ex-officio member of the church.

Trustees' Report (continued)

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

.....
Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses 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 ..... and signed on its behalf by:

.....
Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses Charity

Independent Examiner's Report to the trustees of Coxedd and Pearce and Kimbers Almhouses Charity

I report to the trustees on my examination of the accounts of Coxedd and Pearce and Kimbers Almhouses Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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.

.....
Kerry Hawkins, UHY Ross Brooke
Chartered Accountants

31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Date:.....

Coxedd and Pearce and Kimbers Almhouses Charity

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Investment income	2	3,533	3,533
Other income	3	57,925	57,925
Total Income		61,458	61,458
Expenditure on:			
Charitable activities	4	(54,646)	(54,646)
Total Expenditure		(54,646)	(54,646)
Gains/losses on investment assets		242,695	242,695
Net income		249,507	249,507
Net movement in funds		249,507	249,507
Reconciliation of funds			
Total funds brought forward		2,792,432	2,792,432
Total funds carried forward	12	3,041,939	3,041,939

	Note	Unrestricted Funds £	Total 2021 £
Income and Endowments from:			
Investment income	2	3,332	3,332
Other income	3	55,852	55,852
Total income		59,184	59,184
Expenditure on:			
Charitable activities	4	(68,581)	(68,581)
Total expenditure		(68,581)	(68,581)
Gains/losses on investment assets		89,676	89,676
Net income		80,279	80,279
Net movement in funds		80,279	80,279
Reconciliation of funds			
Total funds brought forward		2,712,153	2,712,153
Total funds carried forward	12	2,792,432	2,792,432

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

Coxedd and Pearce and Kimbers Almhouses Charity

(Registration number: 233204)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	2,896,374	2,651,142
Investments	8	131,214	133,751
		3,027,588	2,784,893
Current assets			
Debtors	9	1,756	1,629
Cash at bank and in hand	10	14,686	8,610
		16,442	10,239
Creditors: Amounts falling due within one year	11	(2,091)	(2,700)
Net current assets		14,351	7,539
Net assets		3,041,939	2,792,432
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		3,041,939	2,792,432
Total funds	12	3,041,939	2,792,432

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses Charity

Notes to the Financial Statements for the Year Ended 31 December 2022

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
Coxedd and Pearce and Kimbers Almhouses 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.

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

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Tangible Assets comprise of Almhouses which had no cost but which were incorporated into the accounts some years ago at an estimated valuation. The value of these is adjusted periodically to the re-instatement value which is considered by the trustees to be a close approximation to fair value.

As these are included at fair value, no depreciation is charged.

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.

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.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	3,533	3,533
Total for 2022	3,533	3,533
Total for 2021	3,332	3,332

3 Other income

	Unrestricted funds General £	Total funds £
Rental income	57,925	57,925
Total for 2022	57,925	57,925
Total for 2021	55,852	55,852

4 Analysis of support costs

Charitable activities expenditure

	Unrestricted funds		
	General	Total 2022	Total 2021
	£	£	£
Clerk's salary	2,640	2,640	2,640
Rates and water	2,612	2,612	2,011
Light heat and power	13,188	13,188	14,014
Insurance	2,739	2,739	2,590
Heating oil	-	-	1,049
Emergency response system	1,863	1,863	1,827
Repairs and renewals	29,278	29,278	42,588
Telephone and postage	426	426	372
Subscriptions	222	222	216
Sundry expenses	38	38	62
Advertising	384	384	-
Accountancy	1,254	1,254	1,174
Bank interest payable	2	2	38
	54,646	54,646	68,581

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 received any reimbursed expenses or any other benefits from the charity during the year to 31st December 2022, apart from P Greenhalgh who was reimbursed £299 for a router controlling a heating system, which needed to be purchased urgently.

Mr P Greenhalgh kindly advanced £7,000 to the charity during the year to 31st December 2021 to help with short term cash flow issues. This was repaid to Mr P Greenhalgh prior to 31st December 2021. Mr P Greenhalgh was also reimbursed for £254.42 of expenses relating to a router and insulation for the central heating system in the year ended 31st December 2021.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2022	2,651,142	2,651,142
Revaluations	245,232	245,232
At 31 December 2022	2,896,374	2,896,374
Depreciation		
At 31 December 2022	-	-
Net book value		
At 31 December 2022	2,896,374	2,896,374
At 31 December 2021	2,651,142	2,651,142

The Almshouses have been revalued to insurance re-instatement value as at June 2022. An independent valuation has not been carried out.

8 Fixed asset investments

	2022 £	2021 £
Other investments	131,214	133,751

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2022	133,751	133,751
Revaluation	(2,537)	(2,537)
At 31 December 2022	131,214	131,214
Net book value		
At 31 December 2022	131,214	131,214
At 31 December 2021	133,751	133,751

9 Debtors

	2022 £	2021 £
Other debtors	1,756	1,629

10 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	14,686	8,610

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	-	967
Accruals	2,091	1,733
	2,091	2,700

12 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds					
General					
General Fund	99,563	61,458	(54,646)	(2,867)	103,508
Extraordinary Repair Fund	41,727	-	-	330	42,057
Other Reserves arising from valuation of Tangible asset	2,651,142	-	-	245,232	2,896,374
	2,792,432	61,458	(54,646)	242,695	3,041,939

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds					
General					
General Fund	101,358	59,184	(68,581)	7,602	99,563
Extraordinary Repair Fund	36,870	-	-	4,857	41,727
Other Reserves arising from valuation of Tangible asset	2,573,925	-	-	77,217	2,651,142
	2,712,153	59,184	(68,581)	89,676	2,792,432

There are no restrictions on any of the funds.

COXEDD AND PEARCE AND KIMBERS ALMHOUSES CHARITY

England & Wales - Charity number 233204

Accounts

Charity registration number: 233204

Coxedd and Pearce and Kimbers Almhouses Charity

Annual Report and Financial Statements

for the Year Ended 31 December 2021

UHY Ross Brooke
Chartered Accountants
31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Coxedd and Pearce and Kimbers Almhouses Charity

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Coxedd and Pearce and Kimbers Almhouses Charity

Reference and Administrative Details

Trustees	Mr Peter Greenhalgh, Chairman Mrs Sally Miles Mrs Jill Wilson, Ex-officio member Mr Stuart Durrant Mrs Jennifer Evans Mr Anthony Hadwick
Charity Registration Number	233204
Principal Office	Round Oaks Enborne Row Wash Water Newbury Berkshire RG20 0LX

Coxedd and Pearce and Kimbers Almhouses Charity

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Objectives and activities

Objects and aims

The charitable objects are to provide almshouses for poor persons of good character who have resided in Newbury, West Berkshire for not less than two years next preceding the items of appointment.

Objectives, strategies and activities

The Trustees have included the Almshouse properties within the accounts at their reinstatement value which in their opinion is a close approximation to market value.

Public benefit

The objectives and activities described above detail the main activities undertaken to further the charity's purposes for the 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

The new gas central heating at Kimbers's Almhouses was completed this year. The cost of boilers, pipework and insulation was £31,000 and has already shown significant energy savings.

Financial review

Policy on reserves

The charity maintains the extraordinary repair fund for large one off expenses. The charity seeks to maintain significant funds to meet future expected costs.

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.

Recruitment and appointment of trustees

The charity can have up to six Trustees, of which two are nominated by West Berkshire Council, three are co-opted and one is an ex-officio member of the church.

The annual report was approved by the trustees of the charity on 31/3/22 and signed on its behalf by:

.....

Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses 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 applicable Charities (Accounts and Reports) Regulations, 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.

Approved by the trustees of the charity on 31/3/23 and signed on its behalf by:

.....

Mr Peter Greenhalgh
Trustee

Coxedd and Pearce and Kimbers Almhouses Charity

Independent Examiner's Report to the trustees of Coxedd and Pearce and Kimbers Almhouses Charity

I report to the trustees on my examination of the accounts of Coxedd and Pearce and Kimbers Almhouses Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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 Coxedd and Pearce and Kimbers Almhouses 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.

.....

Kerry Hawkins, UHY Ross Brooke
Chartered Accountants

31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Date: 4.4.2022

Coxedd and Pearce and Kimbers Almhouses Charity

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Investment income	2	3,332	3,332
Other income	3	55,852	55,852
Total Income		59,184	59,184
Expenditure on:			
Charitable activities	4	(68,581)	(68,581)
Total Expenditure		(68,581)	(68,581)
Gains/losses on investment assets		89,676	89,676
Net income		80,279	80,279
Net movement in funds		80,279	80,279
Reconciliation of funds			
Total funds brought forward		2,712,153	2,712,153
Total funds carried forward	14	2,792,432	2,792,432

	Note	Unrestricted Funds £	Total 2020 £
Income and Endowments from:			
Investment income	2	3,534	3,534
Other income	3	56,265	56,265
Total income		59,799	59,799
Expenditure on:			
Charitable activities	4	(58,532)	(58,532)
Total expenditure		(58,532)	(58,532)
Gains/losses on investment assets		47,381	47,381
Net income		48,648	48,648
Net movement in funds		48,648	48,648
Reconciliation of funds			
Total funds brought forward		2,663,505	2,663,505
Total funds carried forward	14	2,712,153	2,712,153

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

Coxedd and Pearce and Kimbers Almhouses Charity

(Registration number: 233204)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	2,651,142	2,573,925
Investments	8	133,751	121,292
		2,784,893	2,695,217
Current assets			
Debtors	9	1,629	1,430
Cash at bank and in hand	10	8,610	21,717
		10,239	23,147
Creditors: Amounts falling due within one year	11	(2,700)	(5,212)
Net current assets		7,539	17,935
Total assets less current liabilities		2,792,432	2,713,152
Creditors: Amounts falling due after more than one year	12	-	(999)
Net assets		2,792,432	2,712,153
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		2,792,432	2,712,153
Total funds	14	2,792,432	2,712,153

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 31/3/22 and signed on their behalf by:

.....

Mr Peter Greenhalgh
Trustee

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

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

Coxedd and Pearce and Kimbers Almhouses 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.

Going concern

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

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Tangible Assets comprise of Almhouses which had no cost but which were incorporated into the accounts some years ago at an estimated valuation. The value of these is adjusted periodically to the re-instatement value which is considered by the trustees to be a close approximation to fair value.

As these are included at fair value, no depreciation is charged.

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.

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.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	3,332	3,332
Total for 2021	3,332	3,332
Total for 2020	3,534	3,534

3 Other income

	Unrestricted funds General £	Total funds £
Rental income	55,852	55,852
Total for 2021	55,852	55,852
Total for 2020	56,265	56,265

4 Analysis of support costs

Charitable activities expenditure

	Unrestricted funds General £	Total 2021 £
Clerk's salary	2,640	2,640
Rates and water	2,011	2,011
Light heat and power	14,014	14,014
Insurance	2,590	2,590
Heating oil	1,049	1,049
Emergency response system	1,827	1,827
Repairs and renewals	42,588	42,588
Telephone and postage	372	372
Subscriptions	216	216
Sundry expenses	62	62
Accountancy	1,174	1,174
Bank interest payable	38	38
	68,581	68,581

	Unrestricted funds General £	Total 2020 £
Clerk's salary	2,640	2,640
Rates and water	2,914	2,914
Light heat and power	9,358	9,358
Insurance	2,554	2,554
Heating oil	7,987	7,987
Emergency response system	1,955	1,955
Repairs and renewals	28,979	28,979
Telephone and postage	640	640
Subscriptions	210	210
Sundry expenses	51	51
Accountancy	1,146	1,146
Bank interest payable	98	98
	58,532	58,532

5 Trustees remuneration and expenses

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

Mr P Greenhalgh kindly advanced £7,000 to the charity during the year to 31st December 2021 to help with short term cash flow issues. This was repaid to Mr P Greenhalgh prior to 31st December 2021. Mr P Greenhalgh was also reimbursed for £254.42 of expenses relating to a router and insulation for the central heating system in the year ended 31st December 2021.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2021	2,573,925	2,573,925
Revaluations	77,217	77,217
At 31 December 2021	2,651,142	2,651,142
Depreciation		
At 31 December 2021	-	-
Net book value		
At 31 December 2021	2,651,142	2,651,142
At 31 December 2020	2,573,925	2,573,925

The Almshouses have been revalued to insurance re-instatement value as at June 2021. An independent valuation has not been carried out.

8 Fixed asset investments

	2021 £	2020 £
Other investments	133,751	121,292

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2021	121,292	121,292
Revaluation	12,459	12,459
At 31 December 2021	133,751	133,751
Net book value		
At 31 December 2021	133,751	133,751
At 31 December 2020	121,292	121,292

9 Debtors

	2021 £	2020 £
Other debtors	1,629	1,430

10 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	8,610	21,717

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	967	3,841
Accruals	1,733	1,371
	2,700	5,212

12 Creditors: amounts falling due after one year

	2021 £	2020 £
Bank loans	-	999

13 Commitments

Capital commitments

The total amount contracted for but not provided in the financial statements was £Nil (2020 - £22,000).

14 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds					
General					
General Fund	101,358	59,184	(68,581)	7,602	99,563
Extraordinary Repair Fund	36,870	-	-	4,857	41,727
Other Reserves arising from valuation of Tangible asset	2,573,925	-	-	77,217	2,651,142
	2,712,153	59,184	(68,581)	89,676	2,792,432

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2020 £
Unrestricted funds					
General					
General Fund	106,906	59,799	(58,532)	(6,815)	101,358
Extraordinary Repair Fund	38,082	-	-	(1,212)	36,870
Other Reserves arising from valuation of Tangible asset	2,518,517	-	-	55,408	2,573,925
	2,663,505	59,799	(58,532)	47,381	2,712,153

There are no restrictions on any of the funds.