

**LATHOM ALMSHOUSE CHARITY**  
**Registered No. 235258**

**RECEIPTS AND PAYMENTS ACCOUNT**

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LATHOM ALMSHOUSE CHARITY**

I report on the accounts of the Lathom Almshouse Charity for the year ended 31 March 2022, which are set out on page 3.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- ☐ examine the accounts under section 145 of the Charities Act
- ☐ to follow the procedures laid down in the general Directions given by the Charity Commission, (under section 145(5)(b) of the Charities Act, and
- ☐ 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:

1. Which gives me reasonable cause to believe that in any material respect, the requirements:

- ☐ to keep accounting records in accordance, in accordance with section 130 of the Charities Act; and
- ☐ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J.C. Barton  
Chartered Accountant,  
Martland Buildings, Mart Lane,  
Burscough, Ormskirk, Lancashire,

.....  
Date

## RECEIPTS AND PAYMENTS ACCOUNT

Year Ended 31 March 2022

	2022		2021	
	£	£	£	£
<b>Receipts :-</b>				
Interest		2		2
From M & G Investments				
Dividends Received COIF Investments				
Compensation				100
Rents and fuel		41,561		40,744
<b>Total Receipts</b>		<u>41,563</u>		<u>40,846</u>
<b>Payments :-</b>				
<b>Direct Charitable Expenditure :-</b>				
<b>Maintenance &amp; Repairs :-</b>				
Heating repairs & maintenance	1,863		99	
Electrical repairs & maintenance	620		619	
General repairs	22,681		3,035	
Septic tank maintenance	575		834	
Grounds maintenance	1,596		3,620	
		27,335		8,207
<b>Property Running Costs :-</b>				
Fuel oil	9,442		7,342	
Water rates	1,500		1,478	
Electricity	750		370	
Insurances	1,805		1,763	
Council tax	0		0	
		13,497		10,953
<b>Administration :-</b>				
Secretarial	1,700		1,700	
Stationery & Postage			84	
Sundries & donations	252		215	
Professional fees Dickinson Parker Hill	132		600 surveyor	
Almshouses Assoc'n Subscription	215		404	
		2,299		3,003
<b>Payments for Investments :-</b>				
CCLA		2,000		2,000
<b>Total Payments</b>		<u>45,131</u>		<u>24,163</u>
<b>Net (Payments) for the Year</b>		<u>(3,568)</u>		<u>16,683</u>
<b>Bank Balance as at 31 March 21</b>		<u>45,498</u>		<u>28,815</u>
<b>Bank Balance as at 31 March 21</b>		<u>41,930</u>		<u>45,498</u>

**Non-Monetary Assets - Held for Investment Purposes****Most Recent Valuations:**

M &amp; G - N.A.A.C.I.F. Accumulation - 682.584 shares @ £104.7035 each = £71,468.93 as at 31 Dec 21

CCLA Investment - 250.40.85 shares @ 24.252.25 pence = £60,727.63 as at 31.Dec 21

Approved by the Board of Trustees on

and signed on its behalf by:

..... Trustee

..... Trustee

**LATHOM ALMSHOUSE CHARITY - Registered No. 235258**  
**RECEIPTS AND PAYMENTS ACCOUNTS - By Bank Account**  
**Year Ended 31 March 2022**

	<b>Reserve Account</b>	<b>Current Account</b>	<b>Total</b>
	£	£	£
<b>Receipts:-</b>			
Interest	0.60		0.60
Rents and fuel		41,560.92	41,560.92
Compensation			0.00
From NAACIF Funds (dividends)			0.00
<b>Total Receipts</b>	<b>0.60</b>	<b>41,560.92</b>	<b>41,561.52</b>
<b>Payments:-</b>			
Fuel oil		9,442.13	9,442.13
Water rates		1,500.34	1,500.34
Electricity		750.20	750.20
Insurances		1,804.89	1,804.89
Council Tax			0.00
General repairs		17,881.42	17,881.42
General repairs -decorating		4,799.10	4,799.10
Grounds maintenance		1,596.00	1,596.00
Secretarial & stationery etc			0.00
Clerks expenses		1,700.00	1,700.00
Professional fees		132.00	132.00
Septic tank maintenance		575.00	575.00
Heating maintenance & repairs		1,862.70	1,862.70
Electrical maintenance & repairs		620.24	620.24
Almshouses Association Fees		215.00	215.00
Sundries & donations		251.50	251.50
Investment M & G		2,000.00	2,000.00
<b>Total Payments</b>	<b>0.00</b>	<b>45,130.52</b>	<b>45,130.52</b>
<b>Net Receipts / (Payments) for the Year</b>	<b>0.60</b>	<b>(3,569.60)</b>	<b>(3,569.00)</b>
<b>Bank Balance at 31 March 21</b>	<b>5,907.55</b>	<b>39,590.97</b>	<b>45,498.52</b>
<b>Bank Balance at 31 March 22</b>	<b>5,908.15</b>	<b>36,021.37</b>	<b>41,929.52</b>

**Non-Monetary Assets - Held for Investment Purposes**

**Most Recent Valuations:**

M & G - N.A.A.C.I.F. Accumulation - 682.584 shares @ £104.7035 each = £71,468.93 as at 31 Dec 21  
CCLA Investment - 250.40.85 shares @ 24.252.25 pence = £60,727.63 as at 31 Dec 21