

LATHOM ALMSHOUSE CHARITY
Registered No. 235258

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED
31 MARCH 2024

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 2024, 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,

12/11/24
.....
Date

LATHOM ALMSHOUSE CHARITY - Registered No. 235258

RECEIPTS AND PAYMENTS ACCOUNT

Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
Receipts :-				
Interest		80		26
Rents and fuel		<u>50,955</u>		<u>52,902</u>
Total Receipts		<u>51,035</u>		<u>52,928</u>
Payments :-				
Direct Charitable Expenditure :-				
Maintenance & Repairs :-				
Heating repairs & maintenance	6,462		2,683	
Electrical repairs & maintenance	5,321		4,677	
General repairs	11,979		15,305	
Installing CCTV	2,433			
Septic tank maintenance	478		3,713	
Grounds maintenance	<u>1,440</u>		<u>2,565</u>	
		28,113		28,943
Property Running Costs :-				
Fuel oil	9,858		15,500	
Water rates	1,659		1,524	
Electricity	787		477	
Insurances	<u>2,124</u>		<u>1,936</u>	
		14,428		19,437
Administration :-				
Secretarial	1,700		1,700	
Stationery & postage	146		152	
Sundries & donations	710		665	
Solicitor's fees	5,182		1,416	
Professional fees			600	
Council Tax	329			
Alms Houses Assoc'n subscription	<u>363</u>		<u>220</u>	
		8,430		4,753
Payments for Investments :-				
M & G		5,000		
CCLA				2,000
Total Payments		<u>55,971</u>		<u>55,133</u>
Net (Payments) for the Year		<u>(4,936)</u>		<u>(2,205)</u>
Bank Balance as at 31 March 23		<u>39,725</u>		<u>41,930</u>
Bank Balance as at 31 March 24		<u>34,789</u>		<u>39,725</u>

Non-Monetary Assets - Held for Investment Purposes

Most Recent Valuations:

M & G - N.A.A.C.I.F. Accumulation - 727.616 shares @ £114.6081 each = £83,390.69 as at 31 March 2023

CCLA Investment - 267.61 shares @ 24,800.03 pence = £66,367.36 as at 30 Dec 2023

Approved by the Board of Trustees on


..... Trustee

and signed on its behalf by:


..... Trustee

LATHOM ALMSHOUSE CHARITY - Registered No. 235258
RECEIPTS AND PAYMENTS ACCOUNTS - By Bank Account
Year Ended 31 March 2024

	Reserve Account	Current Account	Total
	£	£	£
Receipts:-			
Interest	79.74		79.74
Rents and fuel		50,955.22	50,955.22
Total Receipts	79.74	50,955.22	51,034.96
Payments:-			
Fuel oil		9,857.91	9,857.91
Water rates		1,658.68	1,658.68
Electricity		787.08	787.08
Insurances		2,124.24	2,124.24
Council Tax		329.33	329.33
General repairs		4,835.73	4,835.73
General repairs -decorating		5,591.46	5,591.46
General repairs -pest control		1,552.02	1,552.02
Installing CCTV		2,432.76	2,432.76
Grounds maintenance		1,440.00	1,440.00
Secretarial & stationery etc		145.84	145.84
Clerk's expenses		1,700.00	1,700.00
Solicitor's fees		5,181.40	5,181.40
Septic tank maintenance		478.00	478.00
Heating maintenance & repairs		6,462.00	6,462.00
Electrical maintenance & repairs		5,320.90	5,320.90
Almshouses Association subscription		363.00	363.00
Dorothy Hawkes (extra help H & L)		200.00	200.00
Sundries & donations		510.02	510.02
Investment M & G		5,000.00	5,000.00
Total Payments	0.00	55,970.37	55,970.37
Net Receipts / (Payments) for the Year	79.74	(5,015.15)	(4,935.41)
Bank Balance at 31 March 23	5,934.14	33,790.38	39,724.52
Bank Balance at 31 March 24	6,013.88	28,775.23	34,789.11

Non-Monetary Assets - Held for Investment Purposes

Most Recent Valuations:

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