

REGISTERED CHARITY NUMBER: 235904

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
The Alms house Charity Birlingham

Attwoods
Perrott House
17 Bridge Street
Persore
Worcestershire
WR10 1AJ

The Almshouse Charity Birlingham

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for the Year Ended 31 March 2021**

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The Almshouse Charity Birlingham

Chairman's Report
for the Year Ended 31 March 2021

The Almshouse Charity, Birlingham, is constituted by Scheme of the Charity Commissioners dated 11th March 1952 as amended by Schemes dated 2nd June 1971 and 28th July 2004.

The address for correspondence is: The Clerke, 3 King William IV Close, Birlingham, Pershore, WR10 3AH.

Trustees:

Mr Bruce Hayward - Chairman
Mr Basil Barke
Mrs Caroline Smith
Mr Christopher Reynard
Mrs Julia Luff
Mrs Margaret Barke

Mrs Angela Fitch is Clerk to the Trustees.

Attwoods Accountants acted as Independent Examiner of the Accounts.

Purpose: The purpose of the Trust is to own, maintain and manage the Birlingham Almshouses for the accommodation of needy persons who would otherwise be unable to remain in their own homes.

The Trust maintains a waiting list of prospective residents and also advertises locally when a vacancy occurs.

Finance: The income from the Maintenance charges was £27,237.92. Interest received was £71.74 and Wayleave received was £18.98. There was no other income to the charity. Our cash reserves stand at £95,131.42.

Covid 19: The pandemic has made it difficult to conduct anything but the most essential repairs and renewals to the properties and this has led to artificially high reserves. Plans to replace 11 windows, one external door and redecoration of five external doors are in place and will account for approximately £30,000 expenditure during 2021.

Occupancy: This has not changed during 2020/21, with all six properties fully occupied. The current waiting list comprises two potential applicants, plus one current resident would like to move from a one to a two bedded property should a vacancy become available.

Maintenance charges: Single properties, numbers 1, 2, 3 and 4 remain unchanged at £350.00 and double properties numbers 5 and 6 remain unchanged at £420.33 per calendar month.

Reserves policy: The Charity aims to keep sufficient reserves to cover the annual costs of running.

Contact: Regular visits to the Almshouses are made by the Clerk to the Trustees.

Deeds: These are lodged with Parkinson Wright, solicitors in Worcester.

Bruce Hayward
Chairman of Trustees

The Almshouse Charity Birlingham

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

235904

Principal address

3 King William IV Close
Birlingham
Persnore
Worcestershire
WR10 3AH

Trustees

Mrs J Mackenzie (resigned 13.7.20)

B Barke

B Hayward

Mrs C Smith

C Reynard

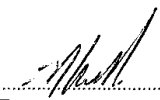
Lady J Luff


Mrs M Barke (appointed 21.9.20)

Independent Examiner

Attwoods
Perrott House
17 Bridge Street
Persnore
Worcestershire
WR10 1AJ

Approved by order of the board of trustees on 11th October 2021 and signed on its behalf by:


.....
Trustee



Independent Examiner's Report to the Trustees of
The Almshouse Charity Birlingham

Independent examiner's report to the trustees of The Almshouse Charity Birlingham

I report to the charity trustees on my examination of the accounts of The Almshouse Charity Birlingham (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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 applicable 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.

Attwoods

Attwoods Accountants
Association of Chartered Certified Accountants
Attwoods
Perrott House
17 Bridge Street
Pershore
Worcestershire
WR10 1AJ

Date: 18/11/2021

The Almshouse Charity Birlingham

Statement of Financial Activities
for the Year Ended 31 March 2021

		31.3.21	31.3.20
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	27,257	24,063
Investment income	3	1,296	1,548
Total		28,553	25,611
EXPENDITURE ON			
Other		9,134	16,302
Net gains/(losses) on investments		6,354	(5,790)
NET INCOME		25,773	3,519
RECONCILIATION OF FUNDS			
Total funds brought forward		1,084,683	1,081,164
TOTAL FUNDS CARRIED FORWARD		1,110,456	1,084,683

The notes form part of these financial statements

The Almshouse Charity Birlingham

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	6	981,677	981,677
Investments	7	34,160	26,582
		<hr/>	<hr/>
		1,015,837	1,008,259
 CURRENT ASSETS			
Cash at bank		95,123	76,922
 CREDITORS			
Amounts falling due within one year	8	(504)	(498)
		<hr/>	<hr/>
NET CURRENT ASSETS		94,619	76,424
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,110,456	1,084,683
		<hr/>	<hr/>
NET ASSETS		1,110,456	1,084,683
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		1,110,456	1,084,683
		<hr/>	<hr/>
TOTAL FUNDS		1,110,456	1,084,683
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~11th October 2021~~ and were signed on its behalf by:



Trustee

The notes form part of these financial statements

The Almshouse Charity Birlingham

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - in accordance with the property

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

The Almshouse Charity Birlingham

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Rent and service charges receivable	<u>27,257</u>	<u>24,063</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Other fixed asset invest - FII	1,224	1,297
Curr asset inv income	<u>72</u>	<u>251</u>
	<u>1,296</u>	<u>1,548</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	24,063
Investment income	<u>1,548</u>
Total	25,611
EXPENDITURE ON	
Other	16,302
Net gains/(losses) on investments	<u>(5,790)</u>
NET INCOME	3,519
RECONCILIATION OF FUNDS	
Total funds brought forward	1,081,164
TOTAL FUNDS CARRIED FORWARD	<u><u>1,084,683</u></u>

The Almshouse Charity Birlingham

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2020 and 31 March 2021	981,677
NET BOOK VALUE	
At 31 March 2021	981,677
At 31 March 2020	981,677

The Almshouses have been included at the insurance valuation, they do not have a market value as they can never be sold.

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020	26,582
Revaluations	7,578
At 31 March 2021	34,160
NET BOOK VALUE	
At 31 March 2021	34,160
At 31 March 2020	26,582

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Listed investments £
Valuation in 2021	34,160

If had not been revalued would have been included at the following historical cost:

	31.3.21	31.3.20
	£	£
Cost	26,582	-
Aggregate provisions	(7,578)	-

The Almshouse Charity Birlingham

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other creditors	504	498
	<u><u>504</u></u>	<u><u>498</u></u>

9. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	1,084,683	25,773	1,110,456
	<u>1,084,683</u>	<u>25,773</u>	<u>1,110,456</u>
TOTAL FUNDS	<u><u>1,084,683</u></u>	<u><u>25,773</u></u>	<u><u>1,110,456</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	28,553	(9,134)	6,354	25,773
	<u>28,553</u>	<u>(9,134)</u>	<u>6,354</u>	<u>25,773</u>
TOTAL FUNDS	<u><u>28,553</u></u>	<u><u>(9,134)</u></u>	<u><u>6,354</u></u>	<u><u>25,773</u></u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	1,081,164	3,519	1,084,683
	<u>1,081,164</u>	<u>3,519</u>	<u>1,084,683</u>
TOTAL FUNDS	<u><u>1,081,164</u></u>	<u><u>3,519</u></u>	<u><u>1,084,683</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	25,611	(16,302)	(5,790)	3,519
	<u>25,611</u>	<u>(16,302)</u>	<u>(5,790)</u>	<u>3,519</u>
TOTAL FUNDS	<u><u>25,611</u></u>	<u><u>(16,302)</u></u>	<u><u>(5,790)</u></u>	<u><u>3,519</u></u>

The Almshouse Charity Birlingham

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,081,164	29,292	1,110,456
TOTAL FUNDS	<u>1,081,164</u>	<u>29,292</u>	<u>1,110,456</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	54,164	(25,436)	564	29,292
TOTAL FUNDS	<u>54,164</u>	<u>(25,436)</u>	<u>564</u>	<u>29,292</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

The Almshouse Charity Birlingham

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Other trading activities		
Rent and service charges receivable	27,257	24,063
Investment income		
Other fixed asset invest - FII	1,224	1,297
Curr asset inv income	72	251
	<u>1,296</u>	<u>1,548</u>
Total incoming resources	28,553	25,611
EXPENDITURE		
Other		
Light & Heat	10	85
Insurance	1,538	1,211
Subscriptions	218	179
Water charges	1,214	1,167
Property repairs & maintenance	4,044	11,485
Assessments and reports	-	61
Accountancy and Clerks fees	2,110	2,114
	<u>9,134</u>	<u>16,302</u>
Total resources expended	<u>9,134</u>	<u>16,302</u>
Net income	<u>19,419</u>	<u>9,309</u>

This page does not form part of the statutory financial statements