

The Almshouse Charity Birlingham

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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
Pershore
Worcestershire
WR10 3AH


Trustees

B Barke
B Hayward
Mrs C Smith
C Reynard
Lady J Luff
Mrs M Barke

Independent Examiner

Attwoods
Perrott House
17 Bridge Street
Pershore
Worcestershire
WR10 1AJ

Approved by order of the board of trustees on 31st October 2022 and signed on its behalf by:



Trustee

REGISTERED CHARITY NUMBER: 235904

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
The Almshouse Charity Birlingham

Attwoods
Perrott House
17 Bridge Street
Persnore
Worcestershire
WR10 1AJ

The Almshouse Charity Birlingham

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for the Year Ended 31 March 2022

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The Almshouse Charity Birlingham

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	26,588	27,257
Investment income	3	3,772	1,296
Total		30,360	28,553
EXPENDITURE ON			
Raising funds		37	-
Other		36,310	9,134
Total		36,347	9,134
Net gains on investments		-	6,354
NET INCOME/(EXPENDITURE)		(5,987)	25,773
RECONCILIATION OF FUNDS			
Total funds brought forward		1,110,456	1,084,683
TOTAL FUNDS CARRIED FORWARD		1,104,469	1,110,456



The notes form part of these financial statements

The Almshouse Charity Birlingham

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	6	981,677	981,677
Investments	7	37,905	34,160
		<u>1,019,582</u>	<u>1,015,837</u>
CURRENT ASSETS			
Cash at bank		85,397	95,123
CREDITORS			
Amounts falling due within one year	8	(510)	(504)
		<u>84,887</u>	<u>94,619</u>
NET CURRENT ASSETS			
		<u>1,104,469</u>	<u>1,110,456</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,104,469</u>	<u>1,110,456</u>
NET ASSETS			
		<u>1,104,469</u>	<u>1,110,456</u>
FUNDS	9		
Unrestricted funds		1,104,469	1,110,456
TOTAL FUNDS		<u>1,104,469</u>	<u>1,110,456</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31st March 2022 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 2022

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
for the Year Ended 31 March 2022

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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.

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The Almshouse Charity Birlingham

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2021 and 31 March 2022	981,677
NET BOOK VALUE	
At 31 March 2022	981,677
At 31 March 2021	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 2021	34,160
Revaluations	3,745
At 31 March 2022	37,905
NET BOOK VALUE	
At 31 March 2022	37,905
At 31 March 2021	34,160

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Listed investments £
Valuation in 2021	34,160
Valuation in 2022	3,745
	37,905

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

	31.3.22	31.3.21
	£	£
Cost	26,582	26,582
Aggregate provisions	(7,578)	(7,578)

The Almshouse Charity Birlingham

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
	£	£
Other creditors	510	504
	<hr/>	<hr/>

9. MOVEMENT IN FUNDS		Net	
	At 1.4.21	movement	At
	£	in funds	31.3.22
		£	£
Unrestricted funds			
General fund	1,110,456	(5,987)	1,104,469
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,110,456	(5,987)	1,104,469
	<hr/>	<hr/>	<hr/>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	30,360	(36,347)	(5,987)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	30,360	(36,347)	(5,987)
	<hr/>	<hr/>	<hr/>

Comparatives for movement in funds

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,084,683	19,786	1,104,469
TOTAL FUNDS	<u>1,084,683</u>	<u>19,786</u>	<u>1,104,469</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	58,913	(45,481)	6,354	19,786
TOTAL FUNDS	<u>58,913</u>	<u>(45,481)</u>	<u>6,354</u>	<u>19,786</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

The Almshouse Charity Birlingham

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Other trading activities		
Rent and service charges receivable	26,588	27,257
Investment income		
Other fixed asset invest - FII	3,746	1,224
Curr asset inv income	26	72
	<hr/>	<hr/>
	3,772	1,296
Total incoming resources	30,360	28,553
 EXPENDITURE		
Other		
Light & Heat	-	10
Insurance	1,564	1,538
Subscriptions	202	218
Water charges	1,292	1,214
Property repairs & maintenance	31,136	4,044
Accountancy and Clerks fees	2,116	2,110
	<hr/>	<hr/>
	36,310	9,134
Support costs		
Management		
Sundries	37	-
	<hr/>	<hr/>
Total resources expended	36,347	9,134
Net (expenditure)/income	(5,987)	19,419
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

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 2022.

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
Persore
Worcestershire
WR10 1AJ

Date:12/10/2022.....