

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**The Almshouse Charity Birlingham**

Attwoods  
Perrott House  
17 Bridge Street  
Pershore  
Worcestershire  
WR10 1AJ

**The Alms house Charity Birlingham**

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**for the Year Ended 31 March 2023**

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## The Almshouse Charity Birlingham

### Chairman's Report for the Year Ended 31 March 2023

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

The address for correspondence is : The Clerk, 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 £1,072.59 and Wayleave received was £15.53. There was no other income to the charity. Our cash reserves at Lloyds Bank stand at £36,961.89, the COIF investments stand at £61,569.95 making a total of £98,531.84 plus the share value with M&G which stood at £38,329.59 at the year end. The most significant expense of £4,406.46 (£1,500 deposit plus £2,906.46 final payment as shown on the spreadsheet) was for a bathroom refurbishment at No. 5.

**Occupancy:** Has not changed during 2022/23, with all six properties fully occupied. The current waiting list comprises two potential applicants, plus one current resident who would like to move from a one bed into a two bed property should a vacancy become available.

**Maintenance charges:** Single properties, numbers: 1, 2, 3 and 4 remain unchanged at £350 and double properties, number 5 and 6 remain unchanged at £420.33 per calendar month. The Trustees agree unanimously that a modest increase in maintenance charges to £360 and £435 respectively would come into effect from April 2023.

**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 and 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 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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  
Persore  
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  
Persore  
Worcestershire  
WR10 1AJ

Approved by order of the board of trustees on ..... 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 2023.

**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 Accountants

Attwoods  
Perrott House  
17 Bridge Street  
Persnore  
Worcestershire  
WR10 1AJ

Date: .....

**The Almshouse Charity Birlingham**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Notes	<b>31.3.23</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2	<b>27,253</b>	26,588
Investment income	3	<b>1,497</b>	3,772
<b>Total</b>		<b>28,750</b>	30,360
<b>EXPENDITURE ON</b>			
Raising funds		<b>24</b>	37
Other		<b>15,197</b>	36,310
<b>Total</b>		<b>15,221</b>	36,347
<b>NET INCOME/(EXPENDITURE)</b>		<b>13,529</b>	(5,987)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>1,104,469</b>	1,110,456
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,117,998</b>	1,104,469

The notes form part of these financial statements

**The Almshouse Charity Birlingham**

**Balance Sheet**  
**31 March 2023**

	Notes	<b>31.3.23</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.3.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>981,677</b>	981,677
Investments	7	<b>38,330</b>	37,905
		<hr/> <b>1,020,007</b>	<hr/> 1,019,582
<b>CURRENT ASSETS</b>			
Cash at bank		<b>98,531</b>	85,397
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(540)</b>	(510)
<b>NET CURRENT ASSETS</b>		<hr/> <b>97,991</b>	<hr/> 84,887
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> <b>1,117,998</b>	<hr/> 1,104,469
<b>NET ASSETS</b>		<hr/> <b>1,117,998</b>	<hr/> 1,104,469
<b>FUNDS</b>	9		
Unrestricted funds		<hr/> <b>1,117,998</b>	<hr/> 1,104,469
<b>TOTAL FUNDS</b>		<hr/> <b>1,117,998</b>	<hr/> 1,104,469

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

## The Almshouse Charity Birlingham

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### **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.

#### **2. OTHER TRADING ACTIVITIES**

	<b>31.3.23</b>	31.3.22
	<b>£</b>	£
Rent and service charges receivable	<b>27,253</b>	26,588
	<u>          </u>	<u>          </u>



**The Almshouse Charity Birlingham**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**3. INVESTMENT INCOME**

	<b>31.3.23</b>	31.3.22
	£	£
Other fixed asset invest	<b>424</b>	3,746
Curr asset inv income	<b>1,073</b>	26
	<u><b>1,497</b></u>	<u>3,772</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	26,588
Investment income	3,772
<b>Total</b>	<u>30,360</u>
<b>EXPENDITURE ON</b>	
Raising funds	37
Other	36,310
<b>Total</b>	<u>36,347</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,987)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,110,456
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,104,469</u></u>

The Almshouse Charity Birlingham

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**6. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	<b>981,677</b>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<b>981,677</b>
At 31 March 2022	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 £
<b>MARKET VALUE</b>	
At 1 April 2022	<b>37,905</b>
Revaluations	<b>425</b>
At 31 March 2023	<b>38,330</b>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<b>38,330</b>
At 31 March 2022	37,905

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Listed investments £
Valuation in 2021	<b>34,160</b>
Valuation in 2022	<b>3,745</b>
Valuation in 2023	<b>425</b>
	<b>38,330</b>

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

	<b>31.3.23</b>	31.3.22
	£	£
Cost	<b>26,582</b>	26,582
Aggregate provisions	<b>(7,578)</b>	(7,578)

**The Almshouse Charity Birlingham**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.23</b>	31.3.22
	<b>£</b>	£
Other creditors	<b>540</b>	510
	<u><u>540</u></u>	<u><u>510</u></u>

**9. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23 £
<b>Unrestricted funds</b>			
General fund	<b>1,104,469</b>	<b>13,529</b>	<b>1,117,998</b>
	<u><u>1,104,469</u></u>	<u><u>13,529</u></u>	<u><u>1,117,998</u></u>
<b>TOTAL FUNDS</b>	<b>1,104,469</b>	<b>13,529</b>	<b>1,117,998</b>
	<u><u>1,104,469</u></u>	<u><u>13,529</u></u>	<u><u>1,117,998</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>28,750</b>	<b>(15,221)</b>	<b>13,529</b>
	<u><u>28,750</u></u>	<u><u>(15,221)</u></u>	<u><u>13,529</u></u>
<b>TOTAL FUNDS</b>	<b>28,750</b>	<b>(15,221)</b>	<b>13,529</b>
	<u><u>28,750</u></u>	<u><u>(15,221)</u></u>	<u><u>13,529</u></u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22 £
<b>Unrestricted funds</b>			
General fund	1,110,456	(5,987)	1,104,469
	<u><u>1,110,456</u></u>	<u><u>(5,987)</u></u>	<u><u>1,104,469</u></u>
<b>TOTAL FUNDS</b>	<b>1,110,456</b>	<b>(5,987)</b>	<b>1,104,469</b>
	<u><u>1,110,456</u></u>	<u><u>(5,987)</u></u>	<u><u>1,104,469</u></u>

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

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

**The Almshouse Charity Birlingham**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**9. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	1,110,456	7,542	1,117,998
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,110,456</u>	<u>7,542</u>	<u>1,117,998</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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,110	(51,568)	7,542
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>59,110</u>	<u>(51,568)</u>	<u>7,542</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**The Almshouse Charity Birlingham**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Rent and service charges receivable	27,253	26,588
<b>Investment income</b>		
Other fixed asset invest	424	3,746
Curr asset inv income	1,073	26
	<hr/> 1,497	<hr/> 3,772
<b>Total incoming resources</b>	<b>28,750</b>	<b>30,360</b>
 <b>EXPENDITURE</b>		
<b>Other</b>		
Insurance	228	1,564
Subscriptions	196	202
Water charges	1,476	1,292
Property repairs & maintenance	10,165	31,136
Accountancy and Clerks fees	3,132	2,116
	<hr/> 15,197	<hr/> 36,310
 <b>Support costs</b>		
<b>Management</b>		
Sundries	24	37
	<hr/> 15,221	<hr/> 36,347
<b>Total resources expended</b>	<b>15,221</b>	<b>36,347</b>
 <b>Net income/(expenditure)</b>	 <b>13,529</b>	 <b>(5,987)</b>
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements