

# AMY LOUISA ROBINSON CHARITY

England & Wales · Charity number 270252

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1975-11-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 1st Floor  
Alban Row  
27-31 Verulam Road  
ST. ALBA

**Phone** 01727869293

**Email** [annestockley@brethertonlaw.co.uk](mailto:annestockley@brethertonlaw.co.uk)

## Activities

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**Objects:** PROVISIONS OF HOUSING ACCOMMODATION EITHER FREE OF RENT AND OUTGOINGS OR AT NOMINAL RENTS AND THE FINANCIAL ASSISTANCE OF NNEEDY MEN AND WOMEN OF THE AGE OF 65 YEARS OR OVER AND BEING NORMALLY RESIDENT IN THE CITY OF ST. ALBANS OR HAVING FAMILY OR OTHER ASSOCIATION THEREWITH AND WITH PEFERENCE BEING GIVEN TO PERSONS WHO ARE HABITUAL MEMBERS OF THE CONGREGATION OF DAGNALL STREET BAPTIST CHURCH ST. ALBANS OR FAILING ANY SUCH PERSONS OF THE BAPTIST CHURCH GENERALLY OR FAILING ANY SUCH TO NEEDY AND AGED PERSONS GENERALLY.

**Activities:** To provide housing accommodation either free of rent or at nominal rents for needy men and women of the age of sixty five years and over and normally resident in the City of St Albans or having family or other associations therewith and with preference being given to persons who are habitual members of Dagnall Street Baptist Church St Albans.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Accommodation/housing
- **Who:** Elderly/old People

## Geography

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- **Area of benefit:** CITY OF ST. ALBANS
- Hertfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-05	£124,861	£164,015	-	-
2024-04-05	£114,336	£166,678	-	-
2023-04-05	£120,330	£57,988	-	-
2022-04-05	£120,001	£89,923	-	-
2021-04-05	£110,575	£64,027	-	-

## Trustees

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Name	Role	Appointed
Barrie Lloyd		2018-01-29
Christopher Robert Penn		2014-07-22
Gurjit Singh Bhandal		2021-07-06

**AMY LOUISA ROBINSON CHARITY**

England & Wales - Charity number 270252

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# Accounts

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The Amy Louisa Robinson Charity

Trustees' Report And Financial Statements

For the year ended 5th April 2025

**Registered Charity No. 270252**

# THE AMY LOUISA ROBINSON CHARITY

## INFORMATION

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<b>Charity Number</b>	270252
<b>Principal Address</b>	Bretherton Law 27-31 Verulam Road St Albans Hertfordshire AL3 4DG
<b>Bankers</b>	NatWest Bank Plc 10 St Peters Street St Albans Hertfordshire AL1 3LY
<b>Solicitors</b>	Bretherton Law 27-31 Verulam Road St Albans Hertfordshire AL3 4DG
<b>Independent Examiner</b>	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF

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# THE AMY LOUISA ROBINSON CHARITY

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# THE AMY LOUISA ROBINSON CHARITY

## ANNUAL REPORT 2025

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### **Constitution and Governing Document**

The charity is regulated by a Declaration of Trust on 18 September 1975 and is constituted as a Trust. The charity registration number is 270252, and the Trust was registered as a charity on 5 November 1975.

### **Trustees**

New trustees are appointed by existing trustees. The trustees are responsible for the day to day management of the Charity.

New trustees are provided with documentation to enable them to appreciate the Trust's objectives, organisation, method of operation and their responsibilities under the law. In addition existing trustees assist them in becoming fully conversant with their role.

The trustees who served the Trust during the period were as follows:

Christopher Robert Penn

Barrie Lloyd

Gurjit Singh Bhandal

### **Objects and activities**

The objects of the Charity are to provide housing accommodation either free of rent or at nominal rents for needy men and women of the age of fifty five years and over and being normally resident in the City of St Albans or having family or other associations therewith and with preference being given to persons who are habitual members of Dagnall Street Baptist Church St Albans or failing any such persons of the Baptist Church generally or failing such to needy and aged persons generally.

Applications for accommodation, from those currently or formerly living in St Albans, and from friends and relatives of local residents who wish to move to live near their families, have to be in writing. Full details of the information required by the trustees, including a financial statement, is set out in the application form which can be obtained from their solicitors whose address is given above.

The Trust's aims and objectives, as stated in its objects clause set out in the preceding paragraph, limit the age for beneficiaries to 55, the number of persons eligible to benefit and the geographical area in which the Trust can function. Taking these factors into account the trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing present and planning future activities.

The Trustees have not obtained any professional valuation of the freehold properties owned by the Trust since they are solely used for its charitable purposes.

The Trust measures its success based upon occupancy levels of properties held during the year. Aside from brief vacant periods in respect of refurbishments, optimal levels of occupancy were achieved during the year.

The Trust Deed authorises the Trustees to hold all of the existing investments but stipulates that any proceeds of sale thereof and any other funds must be invested in such investments as are from time to time authorised by law for the investments of Trust funds. They have power to apply both capital and income to the furtherance of the objects of the Charity. Periodic reports are received from the Fund managers and these are reviewed by the Trustees at their meetings, which are usually held at least twice a year.

### **Reserves policy and financial review**

The trustees' policy is to have an average six months' income from all sources available to ensure that the Charity's day to day expenditure is properly funded, and that resources are available to keep the Charity's properties in good repair, so that their value is maintained or enhanced. At the year end the unrestricted funds balance was £1,792,735, which is more than sufficient to maintain the Charity's activities for the foreseeable future. The Charity has no immediate plans to acquire further properties.

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# THE AMY LOUISA ROBINSON CHARITY

## ANNUAL REPORT 2025 (CONTINUED)

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### Risk review

During the period the trustees have reviewed the risk in relation to the properties owned by the Charity and in particular the Charity's role and reputation as a landlord.

- The trustees have taken steps to ensure that letting activities are compliant with the law.
- Provision has been made to ensure that all appropriate safety checks are carried out (gas and electricity safety checks and certificates, smoke alarms etc).
- The trustees employ a professional letting agent to ensure compliance with all relevant legislation.
- The trustees have made themselves available to respond to licensees' notification of any defects / essential repairs within a reasonable period.
- The Charity does not require licensees to pay deposits, but does require a maintenance contribution to be paid four-weekly in advance (as set out in the Licensees' Agreement).
- In addition the Charity undertakes to conduct regular maintenance work on the properties it owns.

### Statement of Responsibilities of the Trustees

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for the period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state where applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of Information to Independent Examiner

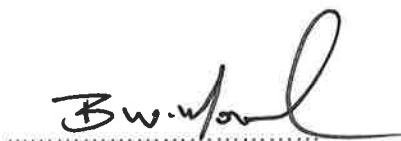
In accordance with charity law, as the charity's trustees, we certify that:

- so far as we are aware, there is no relevant information of which the Charity's Independent Examiner is unaware of; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's Independent Examiner is aware of that information.

Signed on behalf of the Trustees



C. Penn



B. Lloyd

3.2.26

Date

3rd FEB 2026

Date

# Independent Examiner's Report to the Trustees of The Amy Louisa Robinson Charity

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I report to the trustees on my examination of the accounts of the Amy Louisa Robinson Trust for the year ended 5 April 2025.

## Responsibilities and basis of report

As the charity's trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 which gives me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts did not accord with the accounting records; or
- 3) the accounts did 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.



**ROGER OGDEN FCCA**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

Date: 3 February 2026

4 Victoria Square  
St Albans  
Hertfordshire  
AL1 3TF

# THE AMY LOUISA ROBINSON CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Income and endowments from:</b>							
Charitable activities	2	83,166	-	83,166	73,605	-	73,605
Investments	3	41,695	-	41,695	40,731	-	40,731
<b>Total</b>		<b>124,861</b>	<b>-</b>	<b>124,861</b>	<b>114,336</b>	<b>-</b>	<b>114,336</b>
<b>Expenditure on:</b>							
Charitable activities	2	(157,073)	-	(157,073)	(161,570)	-	(161,570)
Other	5	(6,942)	-	(6,942)	(5,108)	-	(5,108)
<b>Total</b>		<b>(164,015)</b>	<b>-</b>	<b>(164,015)</b>	<b>(166,678)</b>	<b>-</b>	<b>(166,678)</b>
Net gains/(losses) on investments	7	(65,857)	-	(65,857)	117,325	-	117,325
<b>Net income</b>		<b>(105,011)</b>	<b>-</b>	<b>(105,011)</b>	<b>64,983</b>	<b>-</b>	<b>64,983</b>
<b>Reconciliation of funds:</b>							
Funds brought forward		1,897,746	351,666	2,249,412	1,832,763	351,666	2,184,429
<b>Funds carried forward</b>	<b>10</b>	<b>1,792,735</b>	<b>351,666</b>	<b>2,144,401</b>	<b>1,897,746</b>	<b>351,666</b>	<b>2,249,412</b>

The statement of financial activities includes all gains and losses recognised in the year and all income and expenditure derive from continuing activities.

# THE AMY LOUISA ROBINSON CHARITY

BALANCE SHEET AT 5 APRIL 2025

	Note	2025 £	2024 £
<b>Fixed assets:</b>			
Tangible assets	6	499,354	504,354
Investments	7	1,347,622	1,413,479
<b>Total fixed assets</b>		<u>1,846,976</u>	<u>1,917,833</u>
<b>Current assets:</b>			
Debtors	8	13,793	15,210
Cash at bank and in hand		289,312	322,059
<b>Total current assets</b>		<u>303,105</u>	<u>337,269</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	9	5,680	5,690
<b>Net current assets</b>		<u>297,425</u>	<u>331,579</u>
<b>Total assets less current liabilities</b>		2,144,401	2,249,412
<b>Total net assets</b>		<u><u>2,144,401</u></u>	<u><u>2,249,412</u></u>
<b>The funds of the charity:</b>			
Restricted funds	10	351,666	351,666
Unrestricted			
Unrestricted funds	10	1,201,771	1,240,925
Unrestricted revaluation reserve	10	590,964	656,821
<b>Total unrestricted</b>		<u>1,792,735</u>	<u>1,897,746</u>
<b>Total funds</b>		<u><u>2,144,401</u></u>	<u><u>2,249,412</u></u>

Approved by the Board of Trustees signed on its behalf by:

C. Penn  
C Penn

B. Lloyd  
B. Lloyd

3.2.26  
Date

3rd FEB 2026  
Date

# THE AMY LOUISA ROBINSON TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2025

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### 1 Accounting policies

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) (second edition - October 2019) – 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Amy Louisa Robinson Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charity's forecasts and projections and have taken account of pressures on fee income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **Critical accounting judgements**

There are no judgements, estimates or assumptions that affect the amounts recognised in the financial statements.

#### **Incoming resources**

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt. The following other accounting policies are applied to income:-

Interest receivable is calculated on an accruals basis.

Rental income from the charity's properties is included in the Statement of Financial Activities gross. All related expenditure, including interest payable, is shown in costs of charitable activities. Rental income relating to future periods is deferred.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs are allocated between categories on a direct basis.

#### **Governance costs**

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### **Restricted funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

# THE AMY LOUISA ROBINSON CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

### Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

### Tangible fixed assets

Tangible fixed assets are initially measured at cost and depreciated over their useful economic life, for buildings this is deemed to be 50 years.

### Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date. Realised and unrealised investment gains are reflected in the Statement of Financial Activities.

## 2 Charitable activities

	<b>2025</b> <b>Unrestricted</b> <b>Funds</b> <b>£</b>	<b>2024</b> <b>Unrestricted</b> <b>Funds</b> <b>£</b>
Income:		
Maintenance contributions and rent received	81,814	72,907
Sundry Income	1,352	698
	<u>83,166</u>	<u>73,605</u>
Expenses:		
Property outgoings, insurance and commission	(107,984)	(82,510)
Support costs	(7,998)	(9,850)
Renovation expenses	(41,091)	(69,210)
	<u>(157,073)</u>	<u>(161,570)</u>

## 3 Income from investments

	<b>2025</b> <b>Unrestricted</b> <b>Funds</b> <b>£</b>	<b>2024</b> <b>Unrestricted</b> <b>Funds</b> <b>£</b>
Dividends	38,442	37,688
COIF deposit interest	3,253	3,043
	<u>41,695</u>	<u>40,731</u>

## 4 Staff costs

During the year there were no employees. No remuneration was paid to any trustees. During the year expenses were paid to Barry Lloyd totalling £182.40 for seminar expenses.

## 5 Other expenses

	<b>2025</b> <b>Unrestricted</b> <b>Funds</b> <b>£</b>	<b>2024</b> <b>Unrestricted</b> <b>Funds</b> <b>£</b>
Independent examiner's fee	6,942	5,108
	<u>6,942</u>	<u>5,108</u>

# THE AMY LOUISA ROBINSON CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

<b>6 Tangible fixed assets</b>	<b>UK freehold properties £</b>
Historical cost as at 6th April 2024 and 5th April 2025	<u>534,354</u>
Depreciation brought forward at 6 April 2024	30,000
Depreciation charged in the year	<u>5,000</u>
Depreciation carried forward at 5 April 2025	35,000
Net Book Value brought forward at 6 April 2024	<u>504,354</u>
Net Book Value carried forward at 5 April 2025	<u>499,354</u>

An independent valuation, commissioned in May 2016, indicated that the market value of the land and properties was in the region of £5,000,000.

<b>7 Fixed asset investments</b>	<b>£</b>
Net book value as at 6th April 2024	1,413,479
Unrealised losses	<u>(65,857)</u>
Net book value as at 5th April 2025	<u>1,347,622</u>

Unrealised losses relate to the change in market value of investments during the year

<b>8 Debtors</b>	<b>2025 £</b>	<b>2024 £</b>
Prepayments and accrued income	4,176	3,680
Other debtors	<u>9,617</u>	<u>11,530</u>
	<u>13,793</u>	<u>15,210</u>

<b>9 Creditors</b>	<b>2025 £</b>	<b>2024 £</b>
Accruals and deferred income	5,680	5,690
	<u>5,680</u>	<u>5,690</u>

<b>10 Statement of funds</b>	<b>Balance at 06-Apr-24 £</b>	<b>Movement in resources Income £</b>	<b>Expenditure £</b>	<b>Unrecognised loss on investments £</b>	<b>Balance at 05-Apr-25 £</b>
Unrestricted funds	1,240,925	124,861	(164,015)	-	1,201,771
Revaluation reserve	656,821	-	-	(65,857)	590,964
<b>Total unrestricted funds</b>	<u>1,897,746</u>	<u>124,861</u>	<u>(164,015)</u>	<u>(65,857)</u>	<u>1,792,735</u>
Restricted funds	351,666	-	-	-	351,666
<b>Total restricted funds</b>	<u>351,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,666</u>
<b>Total funds</b>	<u>2,249,412</u>	<u>124,861</u>	<u>(164,015)</u>	<u>(65,857)</u>	<u>2,144,401</u>

Restricted funds have been given to the Charity for expenditure on the purchase or reconstruction of any property suitable for meeting the Charity's objectives.

# THE AMY LOUISA ROBINSON CHARITY

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2025

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## 11 Analysis of net assets between funds

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fixed assets	1,495,310	351,666	1,846,976
Current assets	303,105	-	303,105
Current liabilities	(5,680)	-	(5,680)
<b>Total net assets</b>	<b><u>1,792,735</u></b>	<b><u>351,666</u></b>	<b><u>2,144,401</u></b>

**AMY LOUISA ROBINSON CHARITY**

England & Wales - Charity number 270252

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# Accounts

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**The Amy Louisa Robinson Charity**

**Trustees' Report And Financial Statements  
For the year ended 5th April 2024**

**Registered Charity No. 270252**

# THE AMY LOUISA ROBINSON CHARITY

## INFORMATION

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# THE AMY LOUISA ROBINSON CHARITY

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# THE AMY LOUISA ROBINSON CHARITY

ANNUAL REPORT 2024

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The trustees who served the Trust during the period were as follows:

Norman Mole  
Christopher Robert Penn  
Barrie Lloyd  
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# THE AMY LOUISA ROBINSON CHARITY

ANNUAL REPORT 2024 (CONTINUED)

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## Risk review

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- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's Independent Examiner is aware of that information.

Signed on behalf of the Trustees



C. Penn



B. Lloyd

7.10.24

Date

7.10.24

Date

# Independent Examiner's Report to the Trustees of The Amy Louisa Robinson Charity

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## 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 which gives me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts did not accord with the accounting records; or
- 3) the accounts did 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.



**ROGER OGDEN FCCA**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

Date: 8/10/24

4 Victoria Square  
St Albans  
Hertfordshire  
AL1 3TF

# THE AMY LOUISA ROBINSON CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Income and endowments from:</b>							
Charitable activities	2	73,605	-	73,605	81,573	-	81,573
Investments	3	40,731	-	40,731	38,757	-	38,757
<b>Total</b>		<b>114,336</b>	<b>-</b>	<b>114,336</b>	<b>120,330</b>	<b>-</b>	<b>120,330</b>
<b>Expenditure on:</b>							
Charitable activities	2	(161,570)	-	(161,570)	(53,392)	-	(53,392)
Other	5	(5,108)	-	(5,108)	(4,596)	-	(4,596)
<b>Total</b>		<b>(166,678)</b>	<b>-</b>	<b>(166,678)</b>	<b>(57,988)</b>	<b>-</b>	<b>(57,988)</b>
Net gains/(losses) on investments	7	117,325	-	117,325	(50,977)	-	(50,977)
<b>Net income</b>		<b>64,983</b>	<b>-</b>	<b>64,983</b>	<b>11,365</b>	<b>-</b>	<b>11,365</b>
<b>Reconciliation of funds:</b>							
Funds brought forward		1,832,763	351,666	2,184,429	1,821,398	351,666	2,173,064
<b>Funds carried forward</b>	<b>10</b>	<b>1,897,746</b>	<b>351,666</b>	<b>2,249,412</b>	<b>1,832,763</b>	<b>351,666</b>	<b>2,184,429</b>

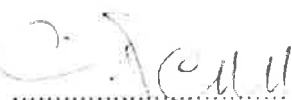
The statement of financial activities includes all gains and losses recognised in the year and all income and expenditure derive from continuing activities.

# THE AMY LOUISA ROBINSON CHARITY

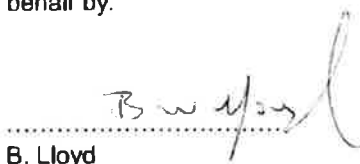
BALANCE SHEET AT 5 APRIL 2024

	Note	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	6	504,354	509,354
Investments	7	1,413,479	1,296,154
<b>Total fixed assets</b>		<u>1,917,833</u>	<u>1,805,508</u>
<b>Current assets:</b>			
Debtors	8	15,210	16,499
Cash at bank and in hand		322,059	369,870
<b>Total current assets</b>		<u>337,269</u>	<u>386,369</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	9	5,690	7,448
<b>Net current assets</b>		<u>331,579</u>	<u>378,921</u>
<b>Total assets less current liabilities</b>		<u>2,249,412</u>	<u>2,184,429</u>
<b>Total net assets</b>		<u><u>2,249,412</u></u>	<u><u>2,184,429</u></u>
<b>The funds of the charity:</b>			
Restricted funds	10	351,666	351,666
Unrestricted			
Unrestricted funds	10	1,240,925	1,293,267
Unrestricted revaluation reserve	10	656,821	539,496
<b>Total unrestricted</b>		<u>1,897,746</u>	<u>1,832,763</u>
<b>Total funds</b>		<u><u>2,249,412</u></u>	<u><u>2,184,429</u></u>

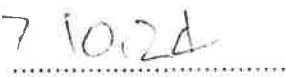
Approved by the Board of Trustees signed on its behalf by:



C Penn



B. Lloyd



Date



Date

# THE AMY LOUISA ROBINSON TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2024

---

### 1 Accounting policies

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) (second edition - October 2019) – 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Amy Louisa Robinson Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charity's forecasts and projections and have taken account of pressures on fee income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **Critical accounting judgements**

There are no judgements, estimates or assumptions that affect the amounts recognised in the financial statements.

#### **Incoming resources**

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt. The following other accounting policies are applied to income:-

Interest receivable is calculated on an accruals basis.

Rental income from the charity's properties is included in the Statement of Financial Activities gross. All related expenditure, including interest payable, is shown in costs of charitable activities. Rental income relating to future periods is deferred.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs are allocated between categories on a direct basis.

#### **Governance costs**

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### **Restricted funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

# THE AMY LOUISA ROBINSON CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

### Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

### Tangible fixed assets

Tangible fixed assets are initially measured at cost and depreciated over their useful economic life, for buildings this is deemed to be 50 years.

### Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date. Realised and unrealised investment gains are reflected in the Statement of Financial Activities.

## 2 Charitable activities

	2024 Unrestricted Funds £	2023 Unrestricted Funds £
Income:		
Maintenance contributions and rent received	72,907	81,059
Sundry Income	698	514
	<u>73,605</u>	<u>81,573</u>
Expenses:		
Property outgoing, insurance and commission	(77,729)	(40,997)
Support costs	(14,631)	(11,545)
Renovation expenses	(69,210)	(850)
	<u>(161,570)</u>	<u>(53,392)</u>

## 3 Income from investments

	2024 Unrestricted Funds £	2023 Unrestricted Funds £
Dividends	37,688	37,688
COIF deposit interest	3,043	1,069
	<u>40,731</u>	<u>38,757</u>

## 4 Staff costs

During the year there were no employees. No remuneration was paid to any trustees during the year and expenses to Norman Mole (former trustee who resigned at year end) totalling £1,882 for mileage and property surveys.

## 5 Other expenses

	2024 Unrestricted Funds £	2023 Unrestricted Funds £
Independent examiner's fee	5,108	4,596
	<u>5,108</u>	<u>4,596</u>

# THE AMY LOUISA ROBINSON CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

<b>6 Tangible fixed assets</b>	<b>UK freehold properties £</b>				
Historical cost as at 6th April 2023 and 5th April 2024		<u>534,354</u>			
Depreciation brought forward at 6 April 2023		25,000			
Depreciation charged in the year		5,000			
Depreciation carried forward at 5 April 2024		<u>30,000</u>			
Net Book Value brought forward at 6 April 2023		<u>509,354</u>			
Net Book Value carried forward at 5 April 2024		<u>504,354</u>			
An independent valuation, commissioned in May 2016, indicated that the market value of the land and properties was in the region of £5,000,000.					
<b>7 Fixed asset investments</b>	<b>£</b>				
Net book value as at 6th April 2023		1,296,154			
Unrealised gains		117,325			
Net book value as at 5th April 2024		<u>1,413,479</u>			
Unrealised gains relate to the change in market value of investments during the year					
<b>8 Debtors</b>	<b>2024 £</b>	<b>2023 £</b>			
Prepayments and accrued income	3,680	3,225			
Other debtors	11,530	13,274			
	<u>15,210</u>	<u>16,499</u>			
<b>9 Creditors</b>	<b>2024 £</b>	<b>2023 £</b>			
Accruals and deferred income	5,690	7,448			
	<u>5,690</u>	<u>7,448</u>			
<b>10 Statement of funds</b>	<b>Balance at 06-Apr-23 £</b>	<b>Movement in resources Income £</b>	<b>Expenditure £</b>	<b>Unrecognised gain on investments £</b>	<b>Balance at 05-Apr-24 £</b>
Unrestricted funds	1,293,267	114,336	(166,678)	-	1,240,925
Revaluation reserve	539,496	-	-	117,325	656,821
<b>Total unrestricted funds</b>	<u>1,832,763</u>	<u>114,336</u>	<u>(166,678)</u>	<u>117,325</u>	<u>1,897,746</u>
Restricted funds	351,666	-	-	-	351,666
<b>Total restricted funds</b>	<u>351,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,666</u>
<b>Total funds</b>	<u>2,184,429</u>	<u>114,336</u>	<u>(166,678)</u>	<u>117,325</u>	<u>2,249,412</u>

Restricted funds have been given to the Charity for expenditure on the purchase or reconstruction of any property suitable for meeting the Charity's objectives.

# THE AMY LOUISA ROBINSON CHARITY

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2024

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## 11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	1,566,167	351,666	1,917,833
Current assets	337,269	-	337,269
Current liabilities	(5,690)	-	(5,690)
<b>Total net assets</b>	<b><u>1,897,746</u></b>	<b><u>351,666</u></b>	<b><u>2,249,412</u></b>

**AMY LOUISA ROBINSON CHARITY**

England & Wales - Charity number 270252

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# Accounts

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The Amy Louisa Robinson Charity

Trustees' Report And Financial Statements

For the year ended 5th April 2023

Registered Charity No. 270252

THE AMY LOUISA ROBINSON CHARITY  
INFORMATION

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<b>Charity Number</b>	270252
<b>Principal Address</b>	Bretherton Law 27-31 Verulam Road St Albans Hertfordshire AL3 4DG
<b>Bankers</b>	NatWest Bank Plc 10 St Peters Street St Albans Hertfordshire AL1 3LY
<b>Solicitors</b>	Bretherton Law 27-31 Verulam Road St Albans Hertfordshire AL3 4DG
<b>Independent Examiner</b>	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF

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# THE AMY LOUISA ROBINSON CHARITY

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# THE AMY LOUISA ROBINSON CHARITY

## ANNUAL REPORT 2023

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### **Constitution and Governing Document**

The charity is regulated by a Declaration of Trust on 18 September 1975 and is constituted as a Trust. The registration number is 270252, and the Trust was registered as a charity on 5 November 1975.

### **Trustees**

New trustees are appointed by existing trustees. The trustees are responsible for the day to day management of the Charity.

New trustees are provided with documentation to enable them to appreciate the Trust's objectives, organisation, method of operation and their responsibilities under the law. In addition existing trustees assist them in becoming fully conversant with their role.

The trustees who served the Trust during the period were as follows:

Norman Mole  
Christopher Robert Penn  
Barrie Lloyd  
Gurjit Singh Bhandal

### **Objects and activities**

The objects of the Charity are to provide housing accommodation either free of rent or at nominal rents for needy men and women of the age of sixty five years and over and being normally resident in the City of St Albans of having family or other associations therewith and with preference being given to persons who are habitual members of Dagnall Street Baptist Church St Albans or failing any such persons of the Baptist Church generally or failing such to needy and aged persons generally.

Applications for accommodation, from those currently or formerly living in St Albans, and from friends and relatives of local residents who wish to move to live near their families, have to be in writing. Full details of the information required by the trustees, including a financial statement, is set out in the application form which can be obtained from their solicitors whose address is given above.

The Trust's aims and objectives, as stated in its objects clause set out in the preceding paragraph, limit both the number of persons eligible to benefit and the geographical area in which the Trust can function. Taking these factors into account the trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing present and planning future activities.

The Trustees have not obtained any professional valuation of the freehold properties owned by the Trust since they are solely used for its charitable purposes.

The Trust measures its success based upon occupancy levels of properties held during the year. Aside from brief vacant periods in respect of refurbishments, optimal levels of occupancy were achieved during the year.

The Trust Deed authorises the Trustees to hold all of the existing investments but stipulates that any proceeds of sale thereof and any other funds must be invested in such investments as are from time to time authorised by law for the investments of Trust funds. They have power to apply both capital and income to the furtherance of the objects of the Charity. Periodic reports are received from the Fund managers and these are reviewed by the Trustees at their meetings, which are usually held at least twice a year.

### **Reserves policy and financial review**

The trustees' policy is to have an average six months' income from all sources available to ensure that the Charity's day to day expenditure is properly funded, and that resources are available to keep the Charity's properties in good repair, so that their value is maintained or enhanced. At the year end the unrestricted funds balance was £1,832,763, which is more than sufficient to maintain the Charity's activities for the foreseeable future. The Charity has no immediate plans to acquire further properties.

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# THE AMY LOUISA ROBINSON CHARITY

ANNUAL REPORT 2023 (CONTINUED)

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## Risk review

During the period the trustees have reviewed the risk in relation to the properties owned by the Charity and in particular the Charity's role and reputation as a landlord.

- The trustees have taken steps to ensure that letting activities are compliant with the law.
- Provision has been made to ensure that all appropriate safety checks are carried out (gas and electricity safety checks and certificates, smoke alarms etc).
- The trustees employ a professional letting agent to ensure compliance with all relevant legislation.
- The trustees have made themselves available to respond to licensees' notification of any defects / essential repairs within a reasonable period.
- The Charity does not require licensees to pay deposits, but does require a maintenance contribution to be paid four-weekly in advance (as set out in the Licensees' Agreement).
- In addition the Charity undertakes to conduct regular maintenance work on the properties it owns.

## Statement of Responsibilities of the Trustees

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for the period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state where applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

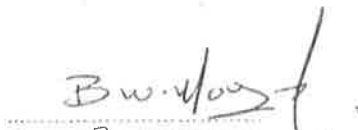
## Disclosure of Information to Independent Examiner

In accordance with charity law, as the charity's trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the Charity's Independent Examiner is unaware of; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Independent Examiner is aware of that information.

Signed on behalf of the Trustees

  
C. Penn

  
N. Mole B. LLOYD

23.1.24  
Date

23.1.24  
Date

## Independent Examiner's Report to the Trustees of The Amy Louisa Robinson Charity

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I report to the trustees on my examination of the accounts of the Amy Louisa Robinson Trust for the year ended 5 April 2023.

### Responsibilities and basis of report

As the charity trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Charity 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.



**ROGER OGDEN FCCA**  
For and on behalf of Moore Kingston Smith LLP  
Chartered Accountants

Date: 6/2/24

4 Victoria Square  
St Albans  
Hertfordshire  
AL1 3TF

# THE AMY LOUISA ROBINSON CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Income and endowments from:</b>							
Charitable activities	2	81,573	-	81,573	83,005	-	83,005
Investments	3	38,757	-	38,757	36,996	-	36,996
<b>Total</b>		<b>120,330</b>	<b>-</b>	<b>120,330</b>	<b>120,001</b>	<b>-</b>	<b>120,001</b>
<b>Expenditure on:</b>							
Charitable activities	2	(53,392)	-	(53,392)	(85,125)	-	(85,125)
Other	5	(4,596)	-	(4,596)	(4,798)	-	(4,798)
<b>Total</b>		<b>(57,988)</b>	<b>-</b>	<b>(57,988)</b>	<b>(89,923)</b>	<b>-</b>	<b>(89,923)</b>
Net gains/(losses) on investments	7	(50,977)	-	(50,977)	107,025	-	107,025
<b>Net income</b>		<b>11,365</b>	<b>-</b>	<b>11,365</b>	<b>137,103</b>	<b>-</b>	<b>137,103</b>
<b>Reconciliation of funds:</b>							
Funds brought forward		1,821,398	351,666	2,173,064	1,684,295	351,666	2,035,961
<b>Funds carried forward</b>	<b>10</b>	<b>1,832,763</b>	<b>351,666</b>	<b>2,184,429</b>	<b>1,821,398</b>	<b>351,666</b>	<b>2,173,064</b>

The statement of financial activities includes all gains and losses recognised in the year and all income and expenditure derive from continuing activities.

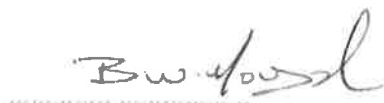
# THE AMY LOUISA ROBINSON CHARITY

BALANCE SHEET AT 5 APRIL 2023

	Note	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	6	509,354	514,354
Investments	7	1,296,154	1,347,131
<b>Total fixed assets</b>		<u>1,805,508</u>	<u>1,861,485</u>
<b>Current assets:</b>			
Debtors	8	16,499	93,322
Cash at bank and in hand		369,870	229,127
<b>Total current assets</b>		<u>386,369</u>	<u>322,449</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	9	7,448	10,870
<b>Net current assets</b>		<u>378,921</u>	<u>311,579</u>
<b>Total assets less current liabilities</b>		2,184,429	2,173,064
<b>Total net assets</b>		<u><u>2,184,429</u></u>	<u><u>2,173,064</u></u>
<b>The funds of the charity:</b>			
Restricted funds	10	351,666	351,666
Unrestricted			
Unrestricted funds	10	1,293,267	1,230,925
Unrestricted revaluation reserve	10	539,496	590,473
<b>Total unrestricted</b>		<u>1,832,763</u>	<u>1,821,398</u>
<b>Total funds</b>		<u><u>2,184,429</u></u>	<u><u>2,173,064</u></u>

Approved by the Board of Trustees signed on its behalf by:

  
C Penn

  
N. Mole B. Lloyd

23.1.24  
Date

23.1.24  
Date

# THE AMY LOUISA ROBINSON TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2023

---

### 1 Accounting policies

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) (second edition - October 2019) – 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Amy Louisa Robinson Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charity's forecasts and projections and have taken account of pressures on fee income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **Critical accounting judgements**

There are no judgements, estimates or assumptions that affect the amounts recognised in the financial statements.

#### **Incoming resources**

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt. The following other accounting policies are applied to income:-

Interest receivable is calculated on an accruals basis.

Rental income from the charity's properties is included in the Statement of Financial Activities gross. All related expenditure, including interest payable, is shown in costs of charitable activities. Rental income relating to future periods is deferred.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs are allocated between categories on a direct basis.

#### **Governance costs**

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### **Restricted funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

# THE AMY LOUISA ROBINSON CHARITY

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2023

## Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

## Tangible fixed assets

Tangible fixed assets are initially measured at cost and depreciated over their useful economic life, for buildings this is deemed to be 50 years.

## Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date. Realised and unrealised investment gains are reflected in the Statement of Financial Activities.

## 2 Charitable activities

	2023 Unrestricted Funds £	2022 Unrestricted Funds £
Income:		
Maintenance contributions and rent received	81,059	82,446
Sundry Income	514	559
	<u>81,573</u>	<u>83,005</u>
Expenses:		
Property outgoings, insurance and commission	(40,997)	(43,850)
Support costs	(11,545)	(10,502)
Renovation expenses	(850)	(30,773)
	<u>(53,392)</u>	<u>(85,125)</u>

## 3 Income from investments

	2023 Unrestricted Funds £	2022 Unrestricted Funds £
Dividends	37,688	36,948
COIF deposit interest	1,069	48
	<u>38,757</u>	<u>36,996</u>

## 4 Staff costs

During the year there were no employees. No remuneration was paid to any trustees during the year and no expenses were reimbursed (2022: £nil).

## 5 Other expenses

	2023 Unrestricted Funds £	2022 Unrestricted Funds £
Independent examiner's fee	4,596	4,798
	<u>4,596</u>	<u>4,798</u>

# THE AMY LOUISA ROBINSON CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

<b>6 Tangible fixed assets</b>	<b>UK freehold properties £</b>
Historical cost as at 6th April 2022 and 5th April 2023	534,354
Depreciation brought forward at 6 April 2022	20,000
Depreciation charged in the year	5,000
Depreciation carried forward at 5 April 2023	25,000
Net Book Value brought forward at 6 April 2022	514,354
Net Book Value carried forward at 5 April 2023	509,354

An independent valuation, commissioned in May 2016, indicated that the market value of the land and properties was in the region of £5,000,000.

<b>7 Fixed asset investments</b>	<b>£</b>
Net book value as at 6th April 2022	1,347,131
Unrealised gains	(50,977)
Net book value as at 5th April 2023	1,296,154

Unrealised gains relate to the change in market value of investments during the year

<b>8 Debtors</b>	<b>2023 £</b>	<b>2022 £</b>
Prepayments and accrued income	3,225	2,828
Other debtors	13,274	90,494
	16,499	93,322

<b>9 Creditors</b>	<b>2023 £</b>	<b>2022 £</b>
Accruals and deferred income	7,448	10,870
	7,448	10,870

<b>10 Statement of funds</b>	<b>Balance at 06-Apr-22 £</b>	<b>Movement in resources</b>		<b>Unrecognised gain on investments £</b>	<b>Balance at 05-Apr-23 £</b>
		<b>Income £</b>	<b>Expenditure £</b>		
Unrestricted funds	1,230,925	120,330	(57,988)	-	1,293,267
Revaluation reserve	590,473	-	-	(50,977)	539,496
<b>Total unrestricted funds</b>	<b>1,821,398</b>	<b>120,330</b>	<b>(57,988)</b>	<b>(50,977)</b>	<b>1,832,763</b>
Restricted funds	351,666	-	-	-	351,666
<b>Total restricted funds</b>	<b>351,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>351,666</b>
<b>Total funds</b>	<b>2,173,064</b>	<b>120,330</b>	<b>(57,988)</b>	<b>(50,977)</b>	<b>2,184,429</b>

Restricted funds have been given to the Charity for expenditure on the purchase or reconstruction of any property suitable for meeting the Charity's objectives.

# THE AMY LOUISA ROBINSON CHARITY

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2023

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## 11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	1,453,842	351,666	1,805,508
Current assets	386,369	-	386,369
Current liabilities	(7,448)	-	(7,448)
<b>Total net assets</b>	<b><u>1,832,763</u></b>	<b><u>351,666</u></b>	<b><u>2,184,429</u></b>

**AMY LOUISA ROBINSON CHARITY**

England & Wales - Charity number 270252

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# Accounts

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The Amy Louisa Robinson Charity

Trustees' Report And Financial Statements

For the year ended 5th April 2022

**Registered Charity No. 270252**

# THE AMY LOUISA ROBINSON CHARITY

## INFORMATION

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<b>Charity Number</b>	270252
<b>Principal Address</b>	Bretherton Law 27-31 Verulam Road St Albans Hertfordshire AL3 4DG
<b>Bankers</b>	NatWest Bank Plc 10 St Peters Street St Albans Hertfordshire AL1 3LY
<b>Solicitors</b>	Bretherton Law 27-31 Verulam Road St Albans Hertfordshire AL3 4DG
<b>Independent Examiner</b>	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF

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# THE AMY LOUISA ROBINSON CHARITY

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# THE AMY LOUISA ROBINSON CHARITY

## ANNUAL REPORT 2022

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### **Constitution and Governing Document**

The charity is regulated by a Declaration of Trust on 18 September 1975 and is constituted as a Trust. The registration number is 270252, and the Trust was registered as a charity on 5 November 1975.

### **Trustees**

New trustees are appointed by existing trustees. The trustees are responsible for the day to day management of the Charity.

New trustees are provided with documentation to enable them to appreciate the Trust's objectives, organisation, method of operation and their responsibilities under the law. In addition existing trustees assist them in becoming fully conversant with their role.

The trustees who served the Trust during the period were as follows:

Norman Mole  
Christopher Robert Penn  
Barrie Lloyd  
Anne Stockley (Resigned 05/04/2022)  
Gurjit Singh Bhandal (Appointed 06/07/2021)

### **Objects and activities**

The objects of the Charity are to provide housing accommodation either free of rent or at nominal rents for needy men and women of the age of sixty five years and over and being normally resident in the City of St Albans of having family or other associations therewith and with preference being given to persons who are habitual members of Dagnall Street Baptist Church St Albans or failing any such persons of the Baptist Church generally or failing such to needy and aged persons generally.

Applications for accommodation, from those currently or formerly living in St Albans, and from friends and relatives of local residents who wish to move to live near their families, have to be in writing. Full details of the information required by the trustees, including a financial statement, is set out in the application form which can be obtained from their solicitors whose address is given above.

The Trust's aims and objectives, as stated in its objects clause set out in the preceding paragraph, limit both the number of persons eligible to benefit and the geographical area in which the Trust can function. Taking these factors into account the trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing present and planning future activities.

The Trustees have not obtained any professional valuation of the freehold properties owned by the Trust since they are solely used for its charitable purposes.

The Trust measures its success based upon occupancy levels of properties held during the year. Aside from brief vacant periods in respect of refurbishments, optimal levels of occupancy were achieved during the year.

The Trust Deed authorises the Trustees to hold all of the existing investments but stipulates that any proceeds of sale thereof and any other funds must be invested in such investments as are from time to time authorised by law for the investments of Trust funds. They have power to apply both capital and income to the furtherance of the objects of the Charity. Periodic reports are received from the Fund managers and these are reviewed by the Trustees at their meetings, which are usually held at least twice a year.

### **Reserves policy and financial review**

The trustees' policy is to have an average six months' income from all sources available to ensure that the Charity's day to day expenditure is properly funded, and that resources are available to keep the Charity's properties in good repair, so that their value is maintained or enhanced. At the year end the unrestricted funds balance was £1,821,398, which is more than sufficient to maintain the Charity's activities for the foreseeable future. The Charity has no immediate plans to acquire further properties

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# THE AMY LOUISA ROBINSON CHARITY

## ANNUAL REPORT 2022 (CONTINUED)

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### Risk review

During the period the trustees have reviewed the risk in relation to the properties owned by the Charity and in particular the Charity's role and reputation as a landlord.

- The trustees have taken steps to ensure that letting activities are compliant with the law.
- Provision has been made to ensure that all appropriate safety checks are carried out (gas and electricity safety checks and certificates, smoke alarms etc).
- The trustees employ a professional letting agent to ensure compliance with all relevant legislation.
- The trustees have made themselves available to respond to licensees' notification of any defects / essential repairs within a reasonable period.
- The Charity does not require licensees to pay deposits, but does require a maintenance contribution to be paid four-weekly in advance (as set out in the Licensees' Agreement).
- In addition the Charity undertakes to conduct regular maintenance work on the properties it owns.

### Statement of Responsibilities of the Trustees

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for the period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state where applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

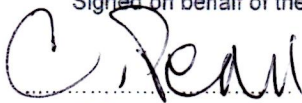
The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


### Disclosure of Information to Independent Examiner

In accordance with charity law, as the charity's trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the Charity's Independent Examiner is unaware of; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Independent Examiner is aware of that information.

Signed on behalf of the Trustees

  
C. Penn

  
N. Mole

21.2.23  
Date

21/2/2023  
Date

## Independent Examiner's Report to the Trustees of The Amy Louisa Robinson Charity

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I report to the trustees on my examination of the accounts of the Amy Louisa Robinson Trust for the year ended 5 April 2022.

### Responsibilities and basis of report

As the charity trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Charity 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.



**ROGER OGDEN FCCA**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

Date: 28/2/23

4 Victoria Square  
St Albans  
Hertfordshire  
AL1 3TF

# THE AMY LOUISA ROBINSON CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Income and endowments from:</b>							
Charitable activities	2	83,005	-	83,005	74,281	-	74,281
Investments	3	36,996	-	36,996	36,294	-	36,294
<b>Total</b>		120,001	-	120,001	110,575	-	110,575
<b>Expenditure on:</b>							
Charitable activities	2	(85,125)	-	(85,125)	(61,065)	-	(61,065)
Other	5	(4,798)	-	(4,798)	(2,962)	-	(2,962)
<b>Total</b>		(89,923)	-	(89,923)	(64,027)	-	(64,027)
Net gains/(losses) on investments	7	107,025	-	107,025	212,375	-	212,375
<b>Net income</b>		137,103	-	137,103	258,923	-	258,923
<b>Reconciliation of funds:</b>							
Funds brought forward		1,684,295	351,666	2,035,961	1,425,372	351,666	1,777,038
<b>Funds carried forward</b>	<b>10</b>	1,821,398	351,666	2,173,064	1,684,295	351,666	2,035,961

The statement of financial activities includes all gains and losses recognised in the year and all income and expenditure derive from continuing activities.

THE AMY LOUISA ROBINSON CHARITY

BALANCE SHEET AT 5 APRIL 2022

	Note	2022 £	2021 £
<b>Fixed assets:</b>			
Tangible assets	6	514,354	519,354
Investments	7	1,347,131	1,240,106
<b>Total fixed assets</b>		<u>1,861,485</u>	<u>1,759,460</u>
<b>Current assets:</b>			
Debtors	8	93,322	52,892
Cash at bank and in hand		229,127	231,356
<b>Total current assets</b>		<u>322,449</u>	<u>284,248</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	9	10,870	7,747
<b>Net current assets</b>		<u>311,579</u>	<u>276,501</u>
<b>Total assets less current liabilities</b>		2,173,064	2,035,961
<b>Total net assets</b>		<u>2,173,064</u>	<u>2,035,961</u>
<b>The funds of the charity:</b>			
Restricted funds	10	351,666	351,666
Unrestricted			
Unrestricted funds	10	1,230,925	1,200,847
Unrestricted revaluation reserve	10	590,473	483,448
<b>Total unrestricted</b>		<u>1,821,398</u>	<u>1,684,295</u>
<b>Total funds</b>		<u>2,173,064</u>	<u>2,035,961</u>

Approved by the Board of Trustees signed on its behalf by:



C Penn



N. Mole

21.2.23

Date

21/2/2023

Date

# THE AMY LOUISA ROBINSON TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2022

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### 1 Accounting policies

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) (second edition - October 2019) – 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Amy Louisa Robinson Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees have assessed whether the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charity's forecasts and projections and have taken account of pressures on fee income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **Critical accounting judgements**

There are no judgements, estimates or assumptions that affect the amounts recognised in the financial statements.

#### **Incoming resources**

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt. The following other accounting policies are applied to income:-

Interest receivable is calculated on an accruals basis.

Rental income from the charity's properties is included in the Statement of Financial Activities gross. All related expenditure, including interest payable, is shown in costs of charitable activities. Rental income relating to future periods is deferred.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs are allocated between categories on a direct basis.

#### **Governance costs**

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### **Restricted funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

# THE AMY LOUISA ROBINSON CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

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### Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

### Tangible fixed assets

Tangible fixed assets are initially measured at cost and depreciated over their useful economic life, for buildings this is deemed to be 50 years.

### Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date. Realised and unrealised investment gains are reflected in the Statement of Financial Activities.

## 2 Charitable activities

	2022 Unrestricted Funds £	2021 Unrestricted Funds £
Income:		
Maintenance contributions and rent received	82,446	74,281
Sundry Income	559	-
	<u>83,005</u>	<u>74,281</u>
Expenses:		
Property outgoings, insurance and commission	(43,850)	(53,211)
Support costs	(10,502)	(7,854)
Renovation expenses	(30,773)	-
	<u>(85,125)</u>	<u>(61,065)</u>

## 3 Income from investments

	2022 Unrestricted Funds £	2021 Unrestricted Funds £
Dividends	36,948	36,221
COIF deposit interest	48	73
	<u>36,996</u>	<u>36,294</u>

## 4 Staff costs

During the year there were no employees. No remuneration was paid to any trustees during the year and no expenses were reimbursed (2021: £nil).

## 5 Other expenses

	2022 Unrestricted Funds £	2021 Unrestricted Funds £
Independent examiner's fee	4,798	2,962
	<u>4,798</u>	<u>2,962</u>

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# THE AMY LOUISA ROBINSON CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

<b>6 Tangible fixed assets</b>	<b>UK freehold properties £</b>
Historical cost as at 6th April 2021 and 5th April 2022	<u>534,354</u>
Depreciation brought forward at 6 April 2021	15,000
Depreciation charged in the year	<u>5,000</u>
Depreciation carried forward at 5 April 2022	20,000
Net Book Value brought forward at 6 April 2021	<u>519,354</u>
Net Book Value carried forward at 5 April 2022	<u>514,354</u>

An independent valuation, commissioned in May 2016, indicated that the market value of the land and properties was in the region of £5,000,000.

<b>7 Fixed asset investments</b>	<b>£</b>
Net book value as at 6th April 2021	1,240,106
Unrealised gains	<u>107,025</u>
Net book value as at 5th April 2022	<u>1,347,131</u>

Unrealised gains relate to the change in market value of investments during the year

<b>8 Debtors</b>	<b>2022 £</b>	<b>2021 £</b>
Prepayments and accrued income	2,828	2,392
Other debtors	<u>90,494</u>	<u>50,500</u>
	<u>93,322</u>	<u>52,892</u>

<b>9 Creditors</b>	<b>2022 £</b>	<b>2021 £</b>
Accruals and deferred income	10,870	7,747
	<u>10,870</u>	<u>7,747</u>

<b>10 Statement of funds</b>	<b>Balance at 06-Apr-21 £</b>	<b>Movement in resources</b>		<b>Unrecognised gain on investments £</b>	<b>Balance at 05-Apr-22 £</b>
		<b>Income £</b>	<b>Expenditure £</b>		
Unrestricted funds	1,200,847	120,001	(89,923)	-	1,230,925
Revaluation reserve	483,448	-	-	107,025	590,473
<b>Total unrestricted funds</b>	<u>1,684,295</u>	<u>120,001</u>	<u>(89,923)</u>	<u>107,025</u>	<u>1,821,398</u>
Restricted funds	351,666	-	-	-	351,666
<b>Total restricted funds</b>	<u>351,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,666</u>
<b>Total funds</b>	<u>2,035,961</u>	<u>120,001</u>	<u>(89,923)</u>	<u>107,025</u>	<u>2,173,064</u>

Restricted funds have been given to the Charity for expenditure on the purchase or reconstruction of any property suitable for meeting the Charity's objectives.

# THE AMY LOUISA ROBINSON CHARITY

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2022

---

## 11 Analysis of net assets between funds

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fixed assets	1,509,819	351,666	1,861,485
Current assets	322,449	-	322,449
Current liabilities	(10,870)	-	(10,870)
<b>Total net assets</b>	<u>1,821,398</u>	<u>351,666</u>	<u>2,173,064</u>

**AMY LOUISA ROBINSON CHARITY**

England & Wales - Charity number 270252

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# Accounts

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The Amy Louisa Robinson Charity

Trustees' Report And Financial Statements

For the year ended 5th April 2021

**Registered Charity No. 270252**

# THE AMY LOUISA ROBINSON CHARITY

## INFORMATION

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<b>Charity Number</b>	270252
<b>Principal Address</b>	4 Victoria Square St Albans Hertfordshire AL1 3TF
<b>Bankers</b>	NatWest Bank Plc 10 St Peters Street St Albans Hertfordshire AL1 3LY
<b>Solicitors</b>	Bretherton Law 27-31 Verulam Road St Albans Hertfordshire AL3 4DG
<b>Independent Examiner</b>	Silvia Vitiello Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF

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# THE AMY LOUISA ROBINSON CHARITY

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# THE AMY LOUISA ROBINSON CHARITY

ANNUAL REPORT 2021

---

## **Constitution and Governing Document**

The charity is regulated by a Declaration of Trust on 18 September 1975 and is constituted as a Trust. The registration number is 270252, and the Trust was registered as a charity on 5 November 1975.

## **Trustees**

New trustees are appointed by existing trustees. The trustees are responsible for the day to day management of the Charity.

New trustees are provided with documentation to enable them to appreciate the Trust's objectives, organisation, method of operation and their responsibilities under the law. In addition existing trustees assist them in becoming fully conversant with their role.

The trustees who served the Trust during the period were as follows:

Norman Mole  
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Anne Stockley  
Gurjit Singh Bhandal (Appointed 06/07/2021)

## **Objects and activities**

The objects of the Charity are to provide housing accommodation either free of rent or at nominal rents for needy men and women of the age of sixty five years and over and being normally resident in the City of St Albans of having family or other associations therewith and with preference being given to persons who are habitual members of Dagnall Street Baptist Church St Albans or failing any such persons of the Baptist Church generally or failing such to needy and aged persons generally.

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# THE AMY LOUISA ROBINSON CHARITY

## ANNUAL REPORT 2021 (CONTINUED)

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### Risk review

During the period the trustees have reviewed the risk in relation to the properties owned by the Charity and in particular the Charity's role and reputation as a landlord.

- The trustees have taken steps to ensure that letting activities are compliant with the law.
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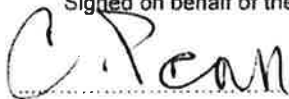
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In accordance with charity law, as the charity's trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the Charity's Independent Examiner is unaware of; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Independent Examiner is aware of that information.

Signed on behalf of the Trustees



C. Penn



N. Mole

14.1.23

Date

14/1/2023

Date

## Independent Examiner's Report to the Trustees of The Amy Louisa Robinson Charity

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I report to the trustees on my examination of the accounts of the Amy Louisa Robinson Trust for the year ended 5 April 2021.

### Responsibilities and basis of report

As the charity trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Charity 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.



**SILVIA VITIELLO FCCA**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

Date: 18/1/23

4 Victoria Square  
St Albans  
Hertfordshire  
AL1 3TF

# THE AMY LOUISA ROBINSON CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Income and endowments from:</b>							
Charitable activities	2	74,281	-	74,281	64,631	-	64,631
Investments	3	36,294	-	36,294	35,849	-	35,849
<b>Total</b>		<b>110,575</b>	<b>-</b>	<b>110,575</b>	<b>100,480</b>	<b>-</b>	<b>100,480</b>
<b>Expenditure on:</b>							
Charitable activities	2	(61,065)	-	(61,065)	(76,914)	-	(76,914)
Other	5	(2,962)	-	(2,962)	(2,840)	-	(2,840)
<b>Total</b>		<b>(64,027)</b>	<b>-</b>	<b>(64,027)</b>	<b>(79,754)</b>	<b>-</b>	<b>(79,754)</b>
Net gains/(losses) on investments	7	212,375	-	212,375	(33,606)	-	(33,606)
<b>Net income</b>		<b>258,923</b>	<b>-</b>	<b>258,923</b>	<b>(12,880)</b>	<b>-</b>	<b>(12,880)</b>
<b>Reconciliation of funds:</b>							
Funds brought forward		1,425,372	351,666	1,777,038	1,438,252	351,666	1,789,918
<b>Funds carried forward</b>	<b>10</b>	<b>1,684,295</b>	<b>351,666</b>	<b>2,035,961</b>	<b>1,425,372</b>	<b>351,666</b>	<b>1,777,038</b>

The statement of financial activities includes all gains and losses recognised in the year and all income and expenditure derive from continuing activities.

THE AMY LOUISA ROBINSON CHARITY

BALANCE SHEET AT 5 APRIL 2021

	Note	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	6	519,354	524,354
Investments	7	1,240,106	1,027,731
<b>Total fixed assets</b>		<u>1,759,460</u>	<u>1,552,085</u>
<b>Current assets:</b>			
Debtors	8	52,892	30,017
Cash at bank and in hand		231,356	198,346
<b>Total current assets</b>		<u>284,248</u>	<u>228,363</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	9	7,747	3,410
<b>Net current assets</b>		<u>276,501</u>	<u>224,953</u>
<b>Total assets less current liabilities</b>		<u>2,035,961</u>	<u>1,777,038</u>
<b>Total net assets</b>		<u><u>2,035,961</u></u>	<u><u>1,777,038</u></u>
<b>The funds of the charity:</b>			
Restricted funds	10	351,666	351,666
Unrestricted			
Unrestricted funds	10	1,200,847	1,154,299
Unrestricted revaluation reserve	10	483,448	271,073
<b>Total unrestricted</b>		<u>1,684,295</u>	<u>1,425,372</u>
<b>Total funds</b>		<u><u>2,035,961</u></u>	<u><u>1,777,038</u></u>

Approved by the Board of Trustees signed on its behalf by:



C Penn



N. Mole

14.1.23

Date

14/1/2023

Date

# THE AMY LOUISA ROBINSON TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2021

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### 1 Accounting policies

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Amy Louisa Robinson Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees have assessed whether the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charity's forecasts and projections and have taken account of pressures on fee income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **Critical accounting judgements**

There are no judgements, estimates or assumptions that affect the amounts recognised in the financial statements.

#### **Incoming resources**

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt. The following other accounting policies are applied to income:-

Interest receivable is calculated on an accruals basis.

Rental income from the charity's properties is included in the Statement of Financial Activities gross. All related expenditure, including interest payable, is shown in costs of charitable activities. Rental income relating to future periods is deferred.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs are allocated between categories on a direct basis.

#### **Governance costs**

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### **Restricted funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

# THE AMY LOUISA ROBINSON CHARITY

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2021

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## Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

## Tangible fixed assets

Tangible fixed assets are initially measured at cost and depreciated over their useful economic life, for buildings this is deemed to be 50 years.

## Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date. Realised and unrealised investment gains are reflected in the Statement of Financial Activities.

## 2 Charitable activities

	<b>2021</b>	<b>2020</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Income:		
Maintenance contributions and rent received	74,281	64,631
Expenses:		
Property outgoing, insurance and commission	(53,211)	(35,879)
Support costs	(7,854)	(13,205)
Renovation expenses	-	(27,830)
	<u>(61,065)</u>	<u>(76,914)</u>

## 3 Income from investments

	<b>2021</b>	<b>2020</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Dividends	36,221	35,509
COIF deposit interest	73	340
	<u>36,294</u>	<u>35,849</u>

## 4 Staff costs

During the year there were no employees. No remuneration was paid to any trustees during the year and no expenses were reimbursed (2020: £nil).

## 5 Other expenses

	<b>2021</b>	<b>2020</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	2,962	2,840
	<u>2,962</u>	<u>2,840</u>

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# THE AMY LOUISA ROBINSON CHARITY

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

<b>6 Tangible fixed assets</b>		<b>UK freehold properties</b>			
		<b>£</b>			
Historical cost as at 6th April 2020 and 5th April 2021		<u>534,354</u>			
Depreciation brought forward at 6 April 2020		10,000			
Depreciation charged in the year		<u>5,000</u>			
Depreciation brought forward at 5 April 2021		15,000			
Net Book Value brought forward at 6 April 2020		<u>524,354</u>			
Net Book Value carried forward at 5 April 2021		<u>519,354</u>			
An independent valuation, commissioned in May 2016, indicated that the market value of the land and properties was in the region of £5,000,000.					
<b>7 Fixed asset investments</b>		<b>£</b>			
Net book value as at 6th April 2020		1,027,731			
Unrealised gains		<u>212,375</u>			
Net book value as at 5th April 2021		<u>1,240,106</u>			
Unrealised losses relates to the change in market value of investments during the year					
<b>8 Debtors</b>		<b>2021</b>	<b>2020</b>		
		<b>£</b>	<b>£</b>		
Prepayments and accrued income		2,392	1,517		
Other debtors		<u>50,500</u>	<u>28,500</u>		
		<u>52,892</u>	<u>30,017</u>		
<b>9 Creditors</b>		<b>2021</b>	<b>2020</b>		
		<b>£</b>	<b>£</b>		
Accruals and deferred income		7,747	3,410		
Other creditors		<u>-</u>	<u>-</u>		
		<u>7,747</u>	<u>3,410</u>		
<b>10 Statement of funds</b>		<b>Unrecognised</b>			
	<b>Balance at</b>	<b>Movement in resources</b>		<b>gain on</b>	<b>Balance at</b>
	<b>06-Apr-20</b>	<b>Income</b>	<b>Expenditure</b>	<b>investments</b>	<b>05-Apr-21</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	1,154,299	110,575	(64,027)	-	1,200,847
Revaluation reserve	271,073	-	-	212,375	483,448
<b>Total unrestricted funds</b>	<u>1,425,372</u>	<u>110,575</u>	<u>(64,027)</u>	<u>212,375</u>	<u>1,684,295</u>
Restricted funds	351,666	-	-	-	351,666
<b>Total restricted funds</b>	<u>351,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,666</u>
<b>Total funds</b>	<u>1,777,038</u>	<u>110,575</u>	<u>(64,027)</u>	<u>212,375</u>	<u>2,035,961</u>

Restricted funds have been given to the Charity for expenditure on the purchase or reconstruction of any property suitable for meeting the Charity's objectives.

# THE AMY LOUISA ROBINSON CHARITY

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2021

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## 11 Analysis of net assets between funds

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fixed assets	1,407,794	351,666	1,759,460
Current assets	284,248	-	284,248
Current liabilities	(7,747)	-	(7,747)
<b>Total net assets</b>	<b><u>1,684,295</u></b>	<b><u>351,666</u></b>	<b><u>2,035,961</u></b>