

# WHITBY MERCHANT SEAMEN'S HOSPITAL HOUSES

England & Wales · Charity number 508014

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1978-10-02

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

## Contact

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**Address** The Boardroom  
Seamens Hospital Houses  
Church Street  
Whitby  
North Yorkshire  
YO22 4AP

**Phone** 01947893515

**Email** [mikeruss@hotmail.co.uk](mailto:mikeruss@hotmail.co.uk)

## Activities

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**Objects:** (1)FOR THE PROVISION AND MAINTENANCE OF ALMSHOUSES FOR POOR PERSONS WHO ARE RETIRED SEAMEN OR THEIR WIDOWS OR DEPENDANTS BEING NOT LESS THAN 60 YEARS OF AGE, SUCH SEAMEN, WIDOWS OR DEPENDANTS BEING AT THE TIME OF APPOINTMENT RESIDENT IN THE TOWN OF WHITBY AND THE NEIGHBOURHOOD THEREOF. (2)SUBJECT TO THE PAYMENTS AFORESAID THE TRUSTEES SHALL APPLY THE INCOME OF THE CHARITY FOR THE BENEFIT OF THE RESIDENTS IN THE ALMSHOUSES OF THE CHARITY OR ANY OF THEM IN SUCH MANNER AS THE TRUSTEES THINK FIT FROM TIME TO TIME. (FOR FURTHER DETAILS SEE SCHEME DATED 8 FEBRUARY 1994).

**Activities:** Provides accommodation for seafaring families over 60 years of age.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Accommodation/housing
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** TOWN OF WHITBY AND THE NEIGHBOURHOOD
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£95,165	£62,262	-	-
2023-12-31	£97,010	£262,271	-	-
2022-12-31	£87,121	£111,986	-	-
2021-12-31	£84,753	£63,344	-	-
2020-12-31	£79,327	£56,681	-	-

## Trustees

Name	Role	Appointed
<b>CAPTAIN GEOFFREY KENNETH THOMSON</b>	Chair	
CAPTAIN MALCOLM EGLON		
CAPTAIN STUART PRINGLE		2011-04-05
David Robert Millar		2024-01-29
Eric Matthew		2019-02-11

## Linked charities

- JOHN FOSTER FUND (508014-1)
- W O TURNBULL FUND (508014-2)

**WHITBY MERCHANT SEAMEN'S HOSPITAL HOUSES**

England & Wales - Charity number 508014

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# Accounts

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**Whitby Merchant Seamen's Hospital Houses**

**Registered Charity No. 508014**

**Housing Corporation No. A4029**

**Financial Accounts for the Year Ended**  
**31 December 2024**

**Whitby Merchant Seamen's Hospital Houses**

**Financial Accounts**  
**For The Year Ended 31 December 2024**

**Contents**

1	Trustees Report
2	Report of the Independent Examiners
3	Income and Expenditure Account
4	Balance Sheet
5 – 8	Notes to the Accounts

**Whitby Merchant Seamen's Hospital Houses**

**Report of the Trustees**

The Trustees present their report together with the financial statements of the Charity for the year ended 31 December 2024.

**Principal Activity and Taxation Status**

The principal activity of the Charity for the year under review was that of being a registered social landlord. The charity is registered under number 508014, and has a tax exempt status.

**Trustees**

The Trustees during the year were:

Capt G K Thomson  
Capt M Eglon  
Mr E Matthew

Capt S Pringle  
Mr D J Millar

**Statement of Trustees Responsibilities**

Housing Association and Charity legislation require Trustees to prepare Financial Accounts for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit for that period.

In preparing the Financial Accounts, suitable accounting policies have been adopted and consistently applied, to the best of the Trustees' knowledge and belief, by reference to reasonable and prudent judgements and estimates.

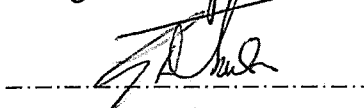
Applicable accounting standards have been followed.

The Trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Charity and for preventing and detecting fraud and other irregularities. The Trustees are also required to indicate where the Financial Accounts are prepared other than on the basis that the Charity is a going concern.

**On behalf of the Trustees**



Trustee



Trustee

24 March 2025

**Independent Examiner's Report to the Trustees  
Of Whitby Merchant Seamen's Hospital Houses**

We report on the financial accounts for the year ended 31 December 2024 on pages 3 to 8.

**Respective Responsibilities of Trustees and Examiner**

As described on page 1 the Charity's Trustees are responsible for the preparation of Financial Accounts. It is our responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and state any particular matters that have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

-----  
**Wasley Chapman LLP  
Chartered Accountants  
5 Bobbies Bank  
Whitby  
North Yorkshire  
YO21 1EF**

24 March 2025

**Whitby Merchant Seamen's Hospital Houses**

**Income and Expenditure Account**  
**For The Year Ended 31 December 2024**

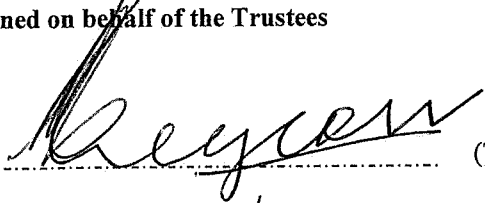
	<u>Note:</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2024</u> £	<u>2023</u> £
<b>Turnover</b>		95,165		95,165	93,648
<b>Net Operating Expenses</b>					
Administrative Expenses	3	32,902		32,902	262,080
<b>Operating Surplus</b>	5	62,262		62,262	(168,432)
Interest Receivable & Other Income	4	2,714		2,714	2,335
<b>Surplus/(Deficit) on Ordinary Activities Before and After Taxation</b>		64,977		64,977	(166,096)
<b>Transfers To (From) Designated Reserves</b>					
Extraordinary Repair Fund	10	19,394		19,394	(5,602)
Cyclical Maintenance Fund	11	20,000		20,000	(79,382)
Routine Maintenance Fund	12	16,606		16,606	7,973
		(56,000)		(56,000)	77,011
<b>Surplus for the Year</b>		<u>8,977</u>		<u>8,977</u>	<u>(89,085)</u>
<b>Statement of Retained Surplus</b>					
Retained Surplus Brought Forward		333,421		333,421	422,506
Surplus (Deficit) for the Year		8,977		8,977	(89,085)
<b>Retained Surplus Carried Forward</b>		<u>342,398</u>		<u>342,398</u>	<u>333,421</u>

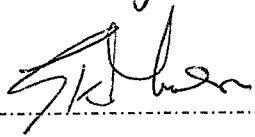
None of the company's activities were acquired or discontinued during the above two financial years.

There were no recognised gains or losses other than the profit or loss for the above two financial years.

The notes on pages 5 to 8 form part of these accounts.

Signed on behalf of the Trustees

  
..... (Trustee)

  
..... (Trustee)

Approved by the Trustees on :  
24 March 2025

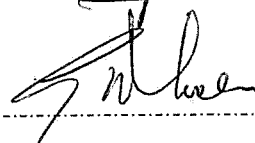
Whitby Merchant Seamen's Hospital Houses

**Balance Sheet**  
**As At 31 December 2024**

	<u>Notes</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<b>Fixed Assets</b>					
Housing Properties	6		739,677		739,677
Fixtures and Fittings	7		6,358		7,065
			<u>746,036</u>		<u>747,527</u>
<b>Current Assets</b>					
Debtors	8	2,785			
Bank Accounts		468,208		427,547	
		<u>470,993</u>		<u>427,547</u>	
<b>Creditors</b> : Amounts falling due within one year	9	(1,620)		(1,550)	
			<u>469,373</u>		<u>425,997</u>
<b>Net Current Assets</b>			<u>469,373</u>		<u>425,997</u>
<b>Total Assets Less Current Liabilities</b>			<u><u>1,215,409</u></u>		<u><u>1,172,739</u></u>
<b>Funds - Unrestricted</b>					
Income and Expenditure Account			342,398		333,421
Extraordinary Repair Fund	10		209,067		200,000
Cyclical Maintenance Fund	11		112,165		100,000
Routine Maintenance Fund	12		112,461		100,000
Revaluation Reserve	15		439,318		439,318
			<u>1,215,409</u>		<u>1,172,739</u>

Signed on behalf of the Trustees

  
-----  
(Trustee)

  
-----  
(Trustee)

Approved by the Trustees on :  
24 March 2025

## Whitby Merchant Seamen's Hospital Houses

### Notes to Accounts For the Year Ended 31 December 2024

#### 1. Accounting Policies

The accounts have been prepared under the historical cost convention and in accordance with the statement of recommended practice for social landlords.

#### **Housing Properties**

Housing properties are stated at valuation, see note 6.

#### **Tangible Fixed Assets**

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

Fixtures and Fittings	10% on net book value
Housing Properties	Not depreciated

The company has a policy and practice of regular maintenance and repair of housing properties, so that their value does not diminish over time. The trustees consider that the remaining useful economic lives of the housing properties are in excess of 50 years, and that any depreciation charge would not have a material impact on the financial statements.

#### **Cash Flow Statement**

The Charity has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the Year.

#### **Turnover**

Represents rents receivable from housing units (Note 13).

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**

**For the Year Ended 31 December 2024**

<b>2 <u>Employee Information</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Honoraria	11,684	11,690
The average weekly number of employees during the year was as follows:		
	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>No</b>	<b>No</b>
Office Staff	2	2
Other	1	1
	<u>3</u>	<u>3</u>
<b>3 <u>Administrative Expenses</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Honoraria	11,684	11,690
Committee Room Expenses	932	1,195
Phone, Printing Stationery and Advertising	127	237
Subscriptions	1,180	715
Security Charges	11,177	6,902
Property Repairs	675	234,916
Insurances	2,804	2,750
Sundry Expenses	1,869	1,204
Accountancy	1,620	1,550
Professional Fees	-	-
Depreciation	706	785
Bank Charges	127	135
	<u>32,902</u>	<u>262,080</u>
<b>4 <u>Interest Receivable &amp; Other Income</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Sundry Income	-	115
Bank Interest Received	2,714	2,221
Grants & Donations Received	-	-
	<u>2,714</u>	<u>804</u>
<b>5 <u>Operating Surplus</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
<b>The Operating Surplus is Stated after charging:</b>		
Property Maintenance	22,983	234,916
Depreciation of Tangible Fixed Assets	706	785
Honoraria - note 2	11,684	11,690
Accountancy Charges	1,620	1,550

Whitby Merchant Seamen's Hospital Houses

Notes to Accounts

For the Year Ended 31 December 2024

<b>6 <u>Housing Properties for Letting</u></b>	<b><u>Total</u></b>
<b>Cost or Valuation</b>	<b>£</b>
At 31 December 2023	<u>739,677</u>
Improvements in Year	
<b>Net Book Value</b>	
At 31 December 2024	<u>739,677</u>

The housing properties were revalued by Bell Snoxell Associates, a firm of professional Chartered Surveyors. The valuation has been based on the properties existing use. The housing properties were originally stated at the cost of improvements incurred on the properties, in the absence of an original purchase price, at £655,243, less associated housing association grants of £352,561

<b>7 <u>Fixtures &amp; Fittings</u></b>	<b><u>Total</u></b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2024	26,927
Additions	
At 31 December 2024	<u>26,927</u>
<b>Depreciation</b>	
At 1 January 2024	19,862
Charge for Year	706
At 31 December 2024	<u>20,569</u>
<b>Net Book Value</b>	
At 31 December 2024	<u>6,358</u>
At 31 December 2023	<u>7,065</u>

<b>8 <u>Debtors</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Prepayments	2,785	-
	<u>2,785</u>	<u>-</u>

<b>9 <u>Creditors</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Accruals	1,620	1,550
Creditors	<u>1,620</u>	<u>1,550</u>

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**  
**For the Year Ended 31 December 2024**

<b>10 <u>Extraordinary Repair Fund</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Balance at start of year	200,000	205,602
Transfer to (from) fund in year (page 3)	9,067	(5,602)
Balance at end of year	<u>209,067</u>	<u>200,000</u>
<b>11 <u>Cyclical Maintenance Fund</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Balance at start of year	100,000	179,382
Transfer (from) to fund in year (page 3)	12,165	(79,382)
Balance at end of year	<u>112,165</u>	<u>100,000</u>
<b>12 <u>Routine Maintenance Fund</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Balance at start of year	100,000	92,027
Transfer to fund in year (page 3)	12,461	7,973
Balance at end of year	<u>112,461</u>	<u>100,000</u>
<b>13 <u>Rents</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Rents Receivable	95,165	93,648
<b>14 <u>Homes and Bedspaces</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Number of units in management	20	20
<b>15 <u>Revaluation Reserve</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Balance at 1 January 2024	439,318	439,318
Revaluation during the year		
Balance at 31 December 2024	<u>439,318</u>	<u>439,318</u>

**WHITBY MERCHANT SEAMEN'S HOSPITAL HOUSES**

England & Wales - Charity number 508014

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# Accounts

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**Whitby Merchant Seamen's Hospital Houses**

**Registered Charity No. 508014**

**Housing Corporation No. A4029**

**Financial Accounts for the Year Ended**  
**31 December 2023**

CHARITY COMMISSION  
FIRST CONTACT  
  
21 AUG 2024  
  
RECORDED  
RECEIVED

CHARITY COMMISSION  
FIRST CONTACT  
  
21 AUG 2024  
  
ACCOUNTS  
RECEIVED

**Whitby Merchant Seamen's Hospital Houses**

**Financial Accounts**  
**For The Year Ended 31 December 2023**

**Contents**

1	Trustees Report
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**Whitby Merchant Seamen's Hospital Houses**

**Report of the Trustees**

The Trustees present their report together with the financial statements of the Charity for the year ended 31 December 2023.

**Principal Activity and Taxation Status**

The principal activity of the Charity for the year under review was that of being a registered social landlord. The charity is registered under number 508014, and has a tax exempt status.

**Trustees**

The Trustees during the year were:

Capt J J Robinson (deceased 14 November 2023)  
Capt M Eglon  
Mr E Matthew

Capt G K Thomson  
Capt S Pringle  
Mr D J Millar (appointed 29 January 2024)

**Statement of Trustees Responsibilities**

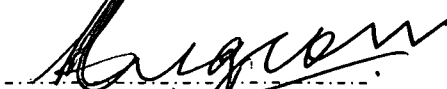

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**On behalf of the Trustees**

  
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-----

**Trustee**

**Trustee**

25 March 2024

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Of Whitby Merchant Seamen's Hospital Houses**

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**Basis of independent examiner's statement**

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**Independent examiner's statement**

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
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2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

-----  
**Wasley Chapman LLP  
Chartered Accountants  
5 Bobbies Bank  
Whitby  
North Yorkshire  
YO21 1EF**

25 March 2024

**Whitby Merchant Seamen's Hospital Houses**

**Income and Expenditure Account**  
**For The Year Ended 31 December 2023**

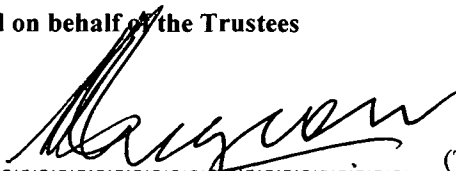
	<u>Note:</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
		<u>Funds</u>	<u>Funds</u>		
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Turnover</b>		93,648		93,648	86,317
<b>Net Operating Expenses</b>					
Administrative Expenses	3	262,080		262,080	111,986
<b><u>Operating Surplus</u></b>	5	(168,432)		(168,432)	(25,669)
Interest Receivable & Other Income	4	2,335		2,335	804
<b><u>Surplus/(Deficit) on Ordinary Activities Before and After Taxation</u></b>		(166,096)		(166,096)	(24,865)
<b>Transfers To (From) Designated Reserves</b>					
Extraordinary Repair Fund	10	(5,602)		(5,602)	(28,371)
Cyclical Maintenance Fund	11	(79,382)		(79,382)	11,099
Routine Maintenance Fund	12	7,973		7,973	(24,356)
		77,011		77,011	41,628
<b><u>Surplus for the Year</u></b>		(89,085)		(89,085)	16,764
<b><u>Statement of Retained Surplus</u></b>					
Retained Surplus Brought Forward		422,506		422,506	405,742
Surplus (Deficit) for the Year		(89,085)		(89,085)	16,764
<b><u>Retained Surplus Carried Forward</u></b>		333,421		333,421	422,506

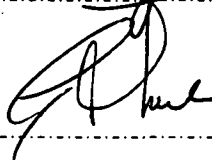
None of the company's activities were acquired or discontinued during the above two financial years.

There were no recognised gains or losses other than the profit or loss for the above two financial years.

The notes on pages 5 to 8 form part of these accounts.

Signed on behalf of the Trustees

  
..... (Trustee)

  
..... (Trustee)

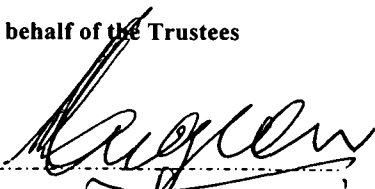
Approved by the Trustees on :  
25 March 2024

**Whitby Merchant Seamen's Hospital Houses**

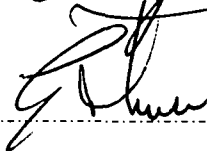
**Balance Sheet**  
**As At 31 December 2023**

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<b>Fixed Assets</b>					
Housing Properties	6		739,677		739,677
Fixtures and Fittings	7		7,065		7,850
			<u>746,742</u>		<u>747,527</u>
<b>Current Assets</b>					
Debtors	8				
Bank Accounts		<u>427,547</u>		<u>592,808</u>	
		<u>427,547</u>		<u>592,808</u>	
<b>Creditors</b> : Amounts falling due within one year	9	<u>(1,550)</u>		<u>(1,500)</u>	
<b>Net Current Assets</b>			425,997		591,308
<b>Total Assets Less Current Liabilities</b>			<u><u>1,172,739</u></u>		<u><u>1,338,835</u></u>
<b>Funds - Unrestricted</b>					
Income and Expenditure Account			333,421		422,506
Extraordinary Repair Fund	10		200,000		205,602
Cyclical Maintenance Fund	11		100,000		179,382
Routine Maintenance Fund	12		100,000		92,027
Revaluation Reserve	15		439,318		439,318
			<u><u>1,172,739</u></u>		<u><u>1,338,835</u></u>

Signed on behalf of the Trustees



(Trustee)



(Trustee)

Approved by the Trustees on :  
25 March 2024

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**  
**For the Year Ended 31 December 2023**

1. **Accounting Policies**

The accounts have been prepared under the historical cost convention and in accordance with the statement of recommended practice for social landlords.

**Housing Properties**

Housing properties are stated at valuation, see note 6.

**Tangible Fixed Assets**

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

Fixtures and Fittings	10% on net book value
Housing Properties	Not depreciated

The company has a policy and practice of regular maintenance and repair of housing properties, so that their value does not diminish over time. The trustees consider that the remaining useful economic lives of the housing properties are in excess of 50 years, and that any depreciation charge would not have a material impact on the financial statements.

**Cash Flow Statement**

The Charity has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the Year.

**Turnover**

Represents rents receivable from housing units (Note 13).

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**

**For the Year Ended 31 December 2023**

<b>2 <u>Employee Information</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Honoraria	<u>11,690</u>	<u>10,264</u>
The average weekly number of employees during the year was as follows:		
	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>No</b>	<b>No</b>
Office Staff	<u>2</u>	<u>2</u>
Other	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>
<b>3 <u>Administrative Expenses</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Honoraria	11,690	10,264
Committee Room Expenses	1,195	1,000
Phone, Printing Stationery and Advertising	237	167
Subscriptions	715	614
Security Charges	6,902	7,694
Property Repairs	234,916	86,647
Insurances	2,750	2,339
Sundry Expenses	1,204	754
Accountancy	1,550	1,500
Professional Fees	-	-
Depreciation	785	872
Bank Charges	135	135
	<u>262,080</u>	<u>111,986</u>
<b><u>Interest Receivable &amp; Other Income</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
4 Sundry Income	115	-
Bank Interest Received	2,221	581
Grants & Donations Received	-	223
	<u>2,335</u>	<u>804</u>
<b><u>Operating Surplus</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
5 <b>The Operating Surplus is Stated after charging:</b>	<b>£</b>	<b>£</b>
Property Maintenance	234,916	86,647
Depreciation of Tangible Fixed Assets	785	872
Honoraria - note 2	11,690	10,264
Accountancy Charges	<u>1,550</u>	<u>1,500</u>

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**

**For the Year Ended 31 December 2023**

<b>6 <u>Housing Properties for Letting</u></b>	<b><u>Total</u></b>
<b>Cost or Valuation</b>	<b>£</b>
At 31 December 2022	<u>739,677</u>
Improvements in Year	
<b>Net Book Value</b>	
At 31 December 2023	<u>739,677</u>

The housing properties were revalued by Bell Snoxell Associates, a firm of professional Chartered Surveyors. The valuation has been based on the properties existing use. The housing properties were originally stated at the cost of improvements incurred on the properties, in the absence of an original purchase price, at £655,243, less associated housing association grants of £352,561

<b>7 <u>Fixtures &amp; Fittings</u></b>	<b><u>Total</u></b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2023	26,927
Additions	
At 31 December 2023	<u>26,927</u>
<b>Depreciation</b>	
At 1 January 2023	19,077
Charge for Year	785
At 31 December 2023	<u>19,862</u>
<b>Net Book Value</b>	
At 31 December 2023	<u>7,065</u>
At 31 December 2022	<u>7,850</u>

<b>8 <u>Debtors</u></b>	<b><u>2,023</u></b>
	<b>£</b>
Prepayments	-
	<u>-</u>

<b>9 <u>Creditors</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Accruals	1,550	1,500
Creditors	<u>1,550</u>	<u>1,500</u>

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**

**For the Year Ended 31 December 2023**

<b>10 <u>Extraordinary Repair Fund</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Balance at start of year	205,602	233,973
Transfer to (from) fund in year (page 3)	(5,602)	(28,371)
Balance at end of year	<u>200,000</u>	<u>205,602</u>
<b>11 <u>Cyclical Maintenance Fund</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Balance at start of year	179,382	168,283
Transfer (from) to fund in year (page 3)	(79,382)	11,099
Balance at end of year	<u>100,000</u>	<u>179,382</u>
<b>12 <u>Routine Maintenance Fund</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Balance at start of year	92,027	116,383
Transfer to fund in year (page 3)	7,973	(24,356)
Balance at end of year	<u>100,000</u>	<u>92,027</u>
<b>13 <u>Rents</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Rents Receivable	93,648	86,317
<b>14 <u>Homes and Bedspaces</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Number of units in management	20	20
<b>15 <u>Revaluation Reserve</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Balance at 1 January 2023	439,318	439,318
Revaluation during the year		
Balance at 31 December 2023	<u>439,318</u>	<u>439,318</u>

**WHITBY MERCHANT SEAMEN'S HOSPITAL HOUSES**

England & Wales - Charity number 508014

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# Accounts

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**Whitby Merchant Seamen's Hospital Houses**

**Registered Charity No. 508014**

**Housing Corporation No. A4029**

**Financial Accounts for the Year Ended**  
**31 December 2022**

**Whitby Merchant Seamen's Hospital Houses**

**Financial Accounts**  
**For The Year Ended 31 December 2022**

**Contents**

- 
- 1 Trustees Report
  - 2 Report of the Independent Examiners
  - 3 Income and Expenditure Account
  - 4 Balance Sheet
  - 5 – 8 Notes to the Accounts

**Whitby Merchant Seamen's Hospital Houses**

**Report of the Trustees**

The Trustees present their report together with the financial statements of the Charity for the year ended 31 December 2022.

**Principal Activity and Taxation Status**

The principal activity of the Charity for the year under review was that of being a registered social landlord. The charity is registered under number 508014, and has a tax exempt status.

**Trustees**

The Trustees during the year were:

Capt J J Robinson  
Capt M Eglon  
Capt S Pringle

Capt G K Thomson  
Rev David Smith Rector (deceased 29 April 2022)  
Mr E Matthew

**Statement of Trustees Responsibilities**


Housing Association and Charity legislation require Trustees to prepare Financial Accounts for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit for that period.

In preparing the Financial Accounts, suitable accounting policies have been adopted and consistently applied, to the best of the Trustees' knowledge and belief, by reference to reasonable and prudent judgements and estimates.

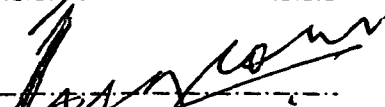
Applicable accounting standards have been followed.

The Trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Charity and for preventing and detecting fraud and other irregularities. The Trustees are also required to indicate where the Financial Accounts are prepared other than on the basis that the Charity is a going concern.

**On behalf of the Trustees**

  
-----

Trustee

  
-----  
27 March 2023

Trustee

**Independent Examiner's Report to the Trustees  
Of Whitby Merchant Seamen's Hospital Houses**

We report on the financial accounts for the year ended 31 December 2022 on pages 3 to 8.

**Respective Responsibilities of Trustees and Examiner**

As described on page 1 the Charity's Trustees are responsible for the preparation of Financial Accounts. It is our responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and state any particular matters that have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Wasley Chapman LLP  
Chartered Accountants  
5 Bobbies Bank  
Whitby  
North Yorkshire  
YO21 1EF**

27 March 2023

**Whitby Merchant Seamen's Hospital Houses**

**Income and Expenditure Account**  
**For The Year Ended 31 December 2022**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2022</u>	<u>2021</u>
		£	£	£	£
<b>Turnover</b>		86,317		86,317	84,753
<b>Net Operating Expenses</b>					
Administrative Expenses	3	111,986		111,986	63,344
<b>Operating Surplus</b>	5	(25,669)		(25,669)	21,409
Interest Receivable & Other Income	4	804		804	8
<b>Surplus/(Deficit) on Ordinary Activities Before and After Taxation</b>		(24,865)		(24,865)	21,417
<b>Transfers To (From) Designated Reserves</b>					
Extraordinary Repair Fund	10	(28,371)		(28,371)	9,964
Cyclical Maintenance Fund	11	11,099		11,099	(14,302)
Routine Maintenance Fund	12	(24,356)		(24,356)	8,774
		41,628		41,628	(4,437)
<b>Surplus for the Year</b>		16,764		16,764	16,980
<b>Statement of Retained Surplus</b>					
Retained Surplus Brought Forward		405,742		405,742	388,762
Surplus (Deficit) for the Year		16,764		16,764	16,980
<b>Retained Surplus Carried Forward</b>		422,506		422,506	405,742

None of the company's activities were acquired or discontinued during the above two financial years.

There were no recognised gains or losses other than the profit or loss for the above two financial years.

The notes on pages 5 to 8 form part of these accounts.

Signed on behalf of the Trustees

..... (Trustee)

..... (Trustee)

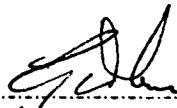
Approved by the Trustees on :  
27 March 2023

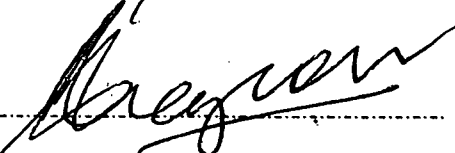
**Whithy Merchant Seamen's Hospital Houses**

**Balance Sheet  
As At 31 December 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		£	£
<b>Fixed Assets</b>			
Housing Properties	6	739,677	739,677
Fixtures and Fittings	7	7,850	8,722
		<u>747,527</u>	<u>748,399</u>
<b>Current Assets</b>			
Debtors	8		7,062
Bank Accounts		592,808	609,803
		<u>592,808</u>	<u>616,865</u>
Creditors : Amounts falling due within one year	9	(1,500)	(1,565)
			<u>(1,565)</u>
<b>Net Current Assets</b>		<b>591,308</b>	<b>615,300</b>
<b>Total Assets Less Current Liabilities</b>		<b><u>1,338,835</u></b>	<b><u>1,363,699</u></b>
<b>Funds - Unrestricted</b>			
Income and Expenditure Account		422,506	405,742
Extraordinary Repair Fund	10	205,602	233,973
Cyclical Maintenance Fund	11	179,382	168,283
Routine Maintenance Fund	12	92,027	116,383
Revaluation Reserve	15	439,318	439,318
		<u>1,338,835</u>	<u>1,363,699</u>

Signed on behalf of the Trustees

  
 ----- (Trustee)

  
 ----- (Trustee)

Approved by the Trustees on :  
27 March 2023

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**

**For the Year Ended 31 December 2022**

**1. Accounting Policies**

The accounts have been prepared under the historical cost convention and in accordance with the statement of recommended practice for social landlords.

**Housing Properties**

Housing properties are stated at valuation, see note 6.

**Tangible Fixed Assets**

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

Fixtures and Fittings	10% on net book value
Housing Properties	Not depreciated

The company has a policy and practice of regular maintenance and repair of housing properties, so that their value does not diminish over time. The trustees consider that the remaining useful economic lives of the housing properties are in excess of 50 years, and that any depreciation charge would not have a material impact on the financial statements.

**Cash Flow Statement**

The Charity has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the Year.

**Turnover**

Represents rents receivable from housing units (Note 13).

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**  
**For the Year Ended 31 December 2022**

**2 Employee Information**

	<u>2022</u>	<u>2021</u>
	£	£
Honoraria	10,264	9,330

The average weekly number of employees during the year was as follows:

	<u>2022</u>	<u>2021</u>
	No	No
Office Staff	2	2
Other	1	1
	<u>3</u>	<u>3</u>

**3 Administrative Expenses**

	<u>2022</u>	<u>2021</u>
	£	£
Honoraria	10,264	9,330
Committee Room Expenses	1,000	1,397
Printing Stationery and Advertising	167	293
Subscriptions	614	300
Security Charges	7,694	6,970
Property Repairs	86,647	39,563
Insurances	2,339	2,407
Sundry Expenses	754	566
Accountancy	1,500	1,406
Professional Fees	-	-
Depreciation	872	969
Bank Charges	135	144
	<u>111,986</u>	<u>63,344</u>

**Interest Receivable & Other Income**

	<u>2022</u>	<u>2021</u>
	£	£
4 Sundry Income	-	-
Bank Interest Received	581	8
Grants & Donations Received	223	-
	<u>804</u>	<u>8</u>

**Operating Surplus**

	<u>2022</u>	<u>2021</u>
	£	£
5 <b>The Operating Surplus is Stated after charging:</b>		
Property Maintenance	86,647	39,563
Depreciation of Tangible Fixed Assets	872	969
Honoraria - note 2	10,264	9,330
Accountancy Charges	1,500	1,406

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**  
**For the Year Ended 31 December 2022**

**6 Housing Properties for Letting**

	<b><u>Total</u></b>
	<b>£</b>
<b>Cost or Valuation</b>	
At 31 December 2021	<u>739,677</u>
<b>Improvements in Year</b>	
<b>Net Book Value</b>	
At 31 December 2022	<u>739,677</u>

The housing properties were revalued on 23 April 2002 by Bell Snoxell Associates, a firm of professional Chartered Surveyors. The valuation has been based on the properties existing use. The housing properties were originally stated at the cost of improvements incurred on the properties, in the absence of an original purchase price, at £655,243, less associated housing association grants of £352,561

**7 Fixtures & Fittings**

	<b><u>Total</u></b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2022	26,927
<b>Additions</b>	
At 31 December 2022	<u>26,927</u>
<b>Depreciation</b>	
At 1 January 2022	18,205
<b>Charge for Year</b>	872
At 31 December 2022	<u>19,077</u>
<b>Net Book Value</b>	
At 31 December 2022	<u>7,850</u>
At 31 December 2021	<u>8,722</u>

**8 Debtors**

	<b><u>2022</u></b>
	<b>£</b>
<b>Prepayments</b>	
	<u>                    </u>

**9 Creditors**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Accruals	1,500	1,370
Creditors	195	195
	<u>1,500</u>	<u>1,565</u>

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**  
**For the Year Ended 31 December 2022**

<b>10 <u>Extraordinary Repair Fund</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Balance at start of year	233,973	224,009
Transfer to (from) fund in year (page 3)	(28,371)	9,964
Balance at end of year	<u>205,602</u>	<u>233,973</u>
<b>11 <u>Cyclical Maintenance Fund</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Balance at start of year	168,283	182,488
Transfer (from) to fund in year (page 3)	11,099	(14,204)
Balance at end of year	<u>179,382</u>	<u>168,283</u>
<b>12 <u>Routine Maintenance Fund</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Balance at start of year	116,383	107,676
Transfer to fund in year (page 3)	(24,356)	8,707
Balance at end of year	<u>92,027</u>	<u>116,383</u>
<b>13 <u>Rents</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Rents Receivable	86,317	84,753
<b>14 <u>Homes and Bedspaces</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Number of units in management	20	20
<b>15 <u>Revaluation Reserve</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Balance at 1 January 2022	439,318	439,318
Revaluation during the year		
Balance at 31 December 2022	<u>439,318</u>	<u>439,318</u>

**WHITBY MERCHANT SEAMEN'S HOSPITAL HOUSES**

England & Wales - Charity number 508014

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# Accounts

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Whitby Merchant Seamen's Hospital Houses  
Registered Charity No. 508014  
Housing Corporation No. A4029  
Financial Accounts for the Year Ended  
31 December 2021

Whitby Merchant Seamen's Hospital Houses

Financial Accounts  
For The Year Ended 31 December 2021

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2	Report of the Independent Examiners
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Whitby Merchant Seamen's Hospital Houses

Report of the Trustees

The Trustees present their report together with the financial statements of the Charity for the year ended 31 December 2021.

Principal Activity and Taxation Status

The principal activity of the Charity for the year under review was that of being a registered social landlord. The charity is registered under number 508014, and has a tax exempt status.

Trustees

The Trustees during the year were:

- |  |                        |
|--|------------------------|
| Capt J J Robinson                      | Capt G K Thomson       |
| Capt M Egton                           | Rev David Smith Rector |
| Capt R Greenwood (resigned 11/10/2021) | Mr E Matthew           |
| Capt S Pringle                         |                        |

Statement of Trustees Responsibilities

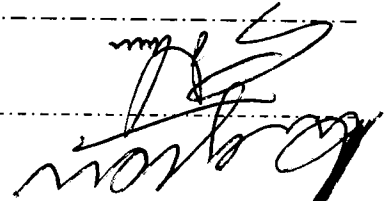
Housing Association and Charity legislation require Trustees to prepare Financial Accounts for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit for that period.

In preparing the Financial Accounts, suitable accounting policies have been adopted and consistently applied, to the best of the Trustees' knowledge and belief, by reference to reasonable and prudent judgments and estimates.

Applicable accounting standards have been followed.

The Trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Charity and for preventing and detecting fraud and other irregularities. The Trustees are also required to indicate where the Financial Accounts are prepared other than on the basis that the Charity is a going concern.

On Behalf of the Trustees



Trustee

Trustee

21 March 2022

**Independent Examiner's Report to the Trustees  
Of Whitby Merchant Seamen's Hospital Houses**

We report on the financial accounts for the year ended 31 December 2021 on pages 3 to 8.

**Respective Responsibilities of Trustees and Examiner**

As described on page 1 the Charity's Trustees are responsible for the preparation of Financial Accounts. It is our responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and state any particular matters that have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Wasley Chapman LLP  
Chartered Accountants  
5 Bobbies Bank  
Whitby  
North Yorkshire  
YO21 1EF

21 March 2022

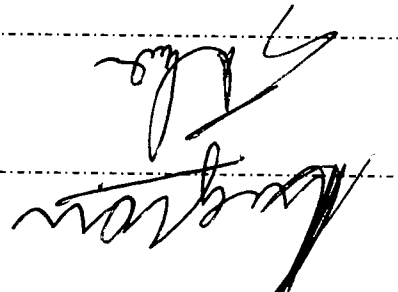
**Whitby Merchant Seamen's Hospital Houses**

**Income and Expenditure Account  
For The Year Ended 31 December 2021**

	Note:	Unrestricted Funds	Restricted Funds	2021	2020
Turnover		84,753	-	84,753	79,327
Net Operating Expenses		63,344	-	63,344	56,681
Operating Surplus		21,409	-	21,409	22,645
Interest Receivable & Other Income	4	8	-	8	3,068
Surplus/(Deficit) on Ordinary Activities Before and After Taxation		21,417	-	21,417	25,713
Transfers To (From) Designated Reserves					
Extraordinary Repair Fund	10	9,964	-	9,964	8,883
Cyclical Maintenance Fund	11	(14,302)	-	(14,302)	9,363
Routine Maintenance Fund	12	8,774	-	8,774	(1,378)
Surplus for the Year		16,980	-	16,980	8,845
Retained Surplus Brought Forward		388,762	-	388,762	379,917
Surplus (Deficit) for the Year		16,980	-	16,980	8,845
Retained Surplus Carried Forward		405,742	-	405,742	388,762

None of the company's activities were acquired or discontinued during the above two financial years.  
There were no recognised gains or losses other than the profit or loss for the above two financial years.  
The notes on pages 5 to 8 form part of these accounts.

Signed on Behalf of the Trustees



(Trustee)

(Trustee)

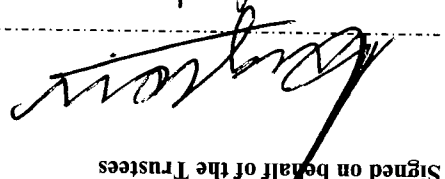
Approved by the Trustees on :  
21 March 2022

**Whitby Merchant Seamen's Hospital Houses**

**Balance Sheet  
As At 31 December 2021**

Notes	2021	2020
	£	£
<b>Fixed Assets</b>		
Housing Properties	739,677	739,677
Fixtures and Fittings	8,722	9,691
	<u>748,399</u>	<u>749,368</u>
<b>Current Assets</b>		
Debtors	7,062	-
Bank Accounts	609,803	598,745
	<u>616,865</u>	<u>598,745</u>
Creditors : Amounts falling due within one year	(1,565)	(5,861)
<b>Net Current Assets</b>	615,300	592,884
<b>Total Assets Less Current Liabilities</b>	<u>1,363,699</u>	<u>1,342,252</u>
<b>Funds - Unrestricted</b>		
Income and Expenditure Account	405,742	388,762
Extraordinary Repair Fund	233,973	224,009
Cyclical Maintenance Fund	168,283	182,488
Routine Maintenance Fund	116,383	107,676
Revaluation Reserve	439,318	439,318
	<u>1,363,699</u>	<u>1,342,252</u>

Signed on behalf of the Trustees



(Trustee)

(Trustee)

Approved by the Trustees on :  
21 March 2022

**1. Accounting Policies**

The accounts have been prepared under the historical cost convention and in accordance with the statement of recommended practice for social landlords.

**Housing Properties**

Housing properties are stated at valuation, see note 6.

**Tangible Fixed Assets**

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

Fixtures and Fittings 10% on net book value  
Housing Properties Not depreciated

The company has a policy and practice of regular maintenance and repair of housing properties, so that their value does not diminish over time. The trustees consider that the remaining useful economic lives of the housing properties are in excess of 50 years, and that any depreciation charge would not have a material impact on the financial statements.

**Cash Flow Statement**

The Charity has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the Year.

**Turnover**

Represents rents receivable from housing units (Note 13).

**Whitby Merchant Seamen's Hospital Houses**

**Notes to Accounts**  
**For the Year Ended 31 December 2021**

		<b>2021</b>		<b>2020</b>	
<b>2 Employee Information</b>					
	Honoraria	9,330	8,888		
The average weekly number of employees during the year was as follows:					
	Office Staff	2	2		
	Other	1	1		
		<u>3</u>	<u>3</u>		
<b>3 Administrative Expenses</b>					
	Honoraria	9,330	8,888		
	Committee Room Expenses	1,397	1,485		
	Printing Stationery and Advertising	293	-		
	Subscriptions	300	843		
	Security Charges	6,970	7,426		
	Property Repairs	39,563	30,193		
	Insurances	2,407	2,338		
	Sundry Expenses	566	986		
	Accountancy	1,406	1,344		
	Professional Fees	-	2,041		
	Depreciation	969	1,077		
	Bank Charges	144	60		
		<u>63,344</u>	<u>56,681</u>		
<b>4 Interest Receivable &amp; Other Income</b>					
	Sundry Income	-	-		
	Bank Interest Received	8	68		
	Grants & Donations Received	-	3,000		
		<u>8</u>	<u>3,068</u>		
<b>5 Operating Surplus</b>					
The Operating Surplus is Stated after charging:					
	Property Maintenance	39,563	30,193		
	Depreciation of Tangible Fixed Assets	969	1,077		
	Honoraria - note 2	9,330	8,888		
	Accountancy Charges	1,406	1,344		
		<u>49,268</u>	<u>41,492</u>		
		<u>8</u>	<u>3,068</u>		
		<u>£</u>	<u>£</u>		
		<u>2021</u>	<u>2020</u>		

**6 Housing Properties for Letting**

	At 31 December 2020	At 31 December 2021
Cost or Valuation	739,677	739,677
Improvements in Year	-	-
Net Book Value	739,677	739,677

The housing properties were revalued on 23 April 2002 by Bell Snoxell Associates, a firm of professional Chartered Surveyors. The valuation has been based on the properties existing use. The housing properties were originally stated at the cost of improvements incurred on the properties, in the absence of an original purchase price, at £655,243, less associated housing association grants of £352,561

**7 Fixtures & Fittings**

	At 1 January 2021	At 31 December 2021
Cost	26,927	26,927
Additions	-	-
At 31 December 2021	26,927	26,927
Depreciation	17,236	17,236
Charge for Year	969	969
At 31 December 2021	18,205	18,205
Net Book Value	8,722	8,722
At 31 December 2020	9,691	9,691

**8 Debtors**

Prepayments

	2021	2020
£	7,062	7,062
	7,062	7,062

**9 Creditors**

Amounts falling due within one year:

Accruals

Creditors

	2021	2020
£	1,370	1,332
	195	4,529
	1,565	5,861

Whitby Merchant Seamen's Hospital Houses

Notes to Accounts

For the Year Ended 31 December 2021

<p>10 <u>Extraordinary Repair Fund</u></p>	<p>Balance at start of year Transfer to (from) fund in year (page 3)</p>	<p>2021 £ 224,009 9,964 <u>233,973</u></p>	<p>2020 £ 215,126 8,883 <u>224,009</u></p>
<p>11 <u>Cyclical Maintenance Fund</u></p>	<p>Balance at start of year Transfer (from) to fund in year (page 3)</p>	<p>2021 £ 182,488 (14,204) <u>168,283</u></p>	<p>2020 £ 173,125 9,363 <u>182,488</u></p>
<p>12 <u>Routine Maintenance Fund</u></p>	<p>Balance at start of year Transfer to fund in year (page 3)</p>	<p>2021 £ 107,676 8,707 <u>116,383</u></p>	<p>2020 £ 109,054 (1,378) <u>107,676</u></p>
<p>13 <u>Rents</u></p>	<p>Rents Receivable</p>	<p>2021 £ 84,753</p>	<p>2020 £ 79,327</p>
<p>14 <u>Homes and Bedspaces</u></p>	<p>Number of units in management</p>	<p>2021 £ 20</p>	<p>2020 £ 20</p>
<p>15 <u>Revaluation Reserve</u></p>	<p>Balance at 1 January 2021 Revaluation during the year Balance at 31 December 2021</p>	<p>2021 £ 439,318 - <u>439,318</u></p>	<p>2020 £ 439,318 - <u>439,318</u></p>