



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
DUTTON'S AND ALLEN'S ALMSHOUSE CHARITY

On accounts for the year
ended

YEAR ENDED 31ST DECEMBER 2018

Charity no
(if any)

203546

Set out on pages

3 & 4

(Remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My 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 my examination, no material matters have come to my attention (~~other than that disclosed below~~ *) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

NJ Bliss

Date:

19/2/19

Name:

NICHOLAS J. BLISS

Relevant professional
qualification(s) or body
(if any):

Chartered Accountant retired

Address:

The Mallions, High Street

NORTHLEACH

GL54 3EP.

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Duttons and Allens Almshouse

Charity No 203546

Report and Unaudited Accounts

For Year ended 31st December 2018

Trustees Report

The trustees present their report and the scrutinised financial statements for the year ended 31-Dec-18

Registered Charity - No 203546

Trustees

J.J.M. Astic - Chairman
S.Ashby - Hon Surveyor
M.Chappin
G.J.Green
C.Hancock
Dr B.G.James - Hon Secretary Resigned November 2018
J.A.Lawrence
D.M.Louisson Hon Treasurer
W.J.Mustoe
R.C.Owen
T.D.Stevens
J.M.Webb

History

Following Thomas Dutton's death in 1651, he gave a house in the East end of Northleach as a site for six almshouses, and by way of funds and a loan from the executors of the estate of Mary Harritts Allen, a new almshouse building was erected in Mill End in 1818.

In 1831 as a result of an order by Chancery, a new body of Town Trustees was inaugurated to administer the two almshouses which were passed to this charity in 1834.

A Scheme in 1932 empowered the management of the Duttons Almshouse to the Town Charities, who were allowed to devote surplus income to the maintenance of that almshouse and towards the one that they were already administrating as trustees of the Allen's charity.

A further Scheme of 1956 confirmed their powers over the almshouse charities and allowed them to use funds for other general purpose for the benefit of the town of Northleach

Objects and activities and Public Benefit

The main aim of the charity is to provide low cost housing within the Parish of Northleach for the benefit of members of the local town and district community or their close relatives.

As appropriate, within the Charities governing constitution, to make grants to other charities and not-for-profit organisations operating for the benefit of the local community of Northleach

Achievements and Performance

One dwelling became available in October requiring the trustees to advertise the vacancy following a major decoration and refurbishment of the premises.

Maintenance and repairs continue as appropriate, and where necessary upgrades are made in order to maintain regulatory requirements,

The surplus of Income over expenditure for the year was £4,395 against £9,624 (adjusted) for last year. Last years surplus has been revised to allow for the provision of Cyclical and Long term property maintenance reserves as indicated in note 3 of the accounts.

Structure, management and governance

The Charity was registered on 18 June 2007. The organisation is governed by a board of Trustees

Recruitment, eligibility and appointment of Trustees

The trustees are recruited amongst members of the local community whom the Trustees believe have the necessary experience to enhance the aims of this charity

Training of Trustees

All trustees are involved in the variety of work for trust, who seek support from co-trustees and where appropriate, from external consultants and experienced members of the local and wider community

Remuneration and Expenses of Trustees

All trustees provide their services totally voluntarily and no remuneration is paid to any trustees.

Three trustees received the sum of £250 each as a contribution by the charity towards their administration costs.

Risk management

Asset Security

This Charity covers the fire and loss risks to its properties by way of insurances and for Public and Other liabilities.

Operational regulatory compliance

The Trustees strive to meet changes to regulatory financial and charity requirements as appropriate to the size and risks of this charity.

Safeguarding

Trustees are aware of their responsibilities to report, to the appropriate authorities, any circumstances which make them aware of any intimidation or abuse towards residents, but within the parameters of their privacy.

Child protection

The Charity is not involved in the custody of children and the associated responsibilities.

Health and Safety

The Charity operates a policy of due care to its residence in terms of the accommodation provided but does not provide personal or social care.

Serious Incidents

The Charity was not aware and has no serious incidents to report.

Internal checks

Within the limited number of local builders and traders, competitive quotes are sought for major repair work. Payments are supported by internal instructions, and by two supporting signatures on confirmation of internet payment instructions and cheques

Management accounts, together with supporting bank statements, are produced to Trustees meetings held on a quarterly basis.

Signed



Date

Hon Secretary

12.12.2018

Receipts and Payments Account

| | Notes | Year End 31-Dec-18 | Year End 31-Dec-17 |
|--|---------|-----------------------|-----------------------|
| Incomes | 1 | 30,611 | 31,103 restated |
| Expenditures - | 2 | (25,361) | (8,428) |
| Add Back - Repairs Charged against Maintenance Reserves Below | 3 | 13,029 | 349 |
| Net Operating Surplus (Deficit) | | 18,279 | 23,024 |
| Provision to Cyclical Repairs below | 3 | (5,600) | (5,600) |
| Provision to Long Term Repairs below | 3 | (8,000) | (7,800) |
| Interest on deposit accounts | | (284) | 0 |
| Available for Charitable Purposes | | 4,395 | 9,624 |
| Donations and Grants | 4 | 0 | 0 |
| Net Surplus (Deficit) for current period | | 4,395 | 9,624 |
| Funds Available for Charitable Purposes | | | |
| Balance from Prior year | | 2,033 | (7,591) |
| Balance C/fwd at end of Period | a) | 6,428 ^o | 2,033 |
| Maintenance Adjustments | 3 | | |
| - Provision for period (from above) | | 13,600 | 13,400 |
| - Charged against Provision | | (13,029) | (349) |
| - Interest Received | | 284 | 0 |
| Net Repair Reserve - for Period | | 855 | 13,051 |
| Maintenance Reserve | | | |
| Balance B/Fwd | | 92,563 | 79,512 |
| - Cyclical Reserve | 3 | 18,426 | 22,621 |
| - Long Term Reserve | 3 | 74,993 | 69,942 |
| Balance of Maintenance Reserves - C/Fwd | b) | 93,418 | 92,563 ^(o) |
| Total Duttons & Allens Charity Funds | a) + b) | 99,846 | 94,596 |
| Funded by | | | |
| Cash at Bank and COIF Deposit account | | £99,846 | £94,596 |

Signed



Date

12/2/19

Hon Treasurer

Notes to Accounts

- 1 Income - is derived from contributions from residents of the Almshouses. (last years revenue was overstated)
 No funds were received from external overseas countries / donors
 No fundraising promotions took place and no income was received in year from the general public

| 2 Expenditure - consists of the running costs of the two Almshouses as follows | Year End | Year End |
|--|-----------|-----------|
| | 31-Dec-18 | 31-Dec-17 |
| | ----- | ----- |
| Water | 1,008 | 864 |
| Electricity | 387 | 542 |
| Heating Oil | 7,189 | 3,884 |
| Insurance | 1,156 | 898 |
| Repairs - before reserve adjustment | 15,598 | 1,898 |
| Other | 0 | 328 |
| TV Licences | 23 | 15 |
| | ----- | ----- |
| | 25,361 | 8,428 |

3 Reserve Policy

Our Reserve policy is currently under review, to assess the sufficiency of the provisions to date as given below.

The present reserves amount to £18,400 towards the potential cost of Cyclical Repairs

and £75,000 for possible major Long Term repairs

which have been based on historic calculations at 18% and 25% respectively of residents potential contributions, and measured against relative costs over past fifteen years.

The Long Term need of a possible roof replacement of our Grade 2 listed property, has been a major consideration for the retention of almost all surpluses from the eight almshouses over recent history

In reviewing our possible future repair costs, these rates may be adjusted to try to cover anticipated future costs, but subject to a short term adjustments should trustees deem this to be necessary.

4 Properties

The Charity has over many years acquired the rights over the two almshouse properties listed below

| Name | Address | Insurance Value | Land Registry Title No |
|-------------|-----------------------------------|-----------------|------------------------|
| The Duttons | High Street, Northleach, GL54 3EU | 745,000 | GR338272 |
| The Allens | Mill End, Northleach, GL54 3HJ | 675,000 | GR338289 |

The values of these almshouses have not been incorporated in the accounts of this charity.

5 Independent Examination

With the charities income exceeding the £25,000 threshold, a report from External Independent examiner is attached