Duttons and Allens Almshouses CIO

Charity No 1184288

Report and Unaudited Accounts

For Year ended 31st December 2025

Trustees Report

The trustees present their report and the scrutinised financial statements for the year ended 31-Dec-25

Registered Charity - No 1E+06

Trustees

G Stock - Chairman
J.J.M. Astic
J M Caveller
M.Chappin
C.Hancock - Hon Secretary
P L Holroyd
E Hartnell
J.A.Lawrence
D.M.Louisson Hon Treasurer
W.J.Mustoe
R.C.Owen
T.D.Stevens
S C B Wills

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

In July 2019. the above charity was founded as an Charitable Incorporated Organisation (CIO), into which the Almshouses were transferred and registered.

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

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

The surplus/(deficit) of Income over expenditure for the year (£1,736) against £7,670 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 5th July 2019. The organisation is governed by a board of Trustees

In order for reporting consistancy, the new Charities operations will commence from 1st January 2020 and all assets and liabilities will be transferred from the current charity on this date.

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

The current trustees have agreed to continue their charitable support and have been registered in new CIO

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.

There were no trustee expenses claimed in the year.

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

With in 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 27/10/2026

Receipts and Payments Account

	Notes	Year End 31-Dec-25		Year End 31-Dec-24
Incomes	1	44,809		40,573
Expenditures -	2	-26,545		-42,525
Add Back - Repairs Charged against Maintenance Reserves Below	3	0		19,622
Interest Received		0		0
Net Operating Surplus (Deficit)		18,264		17,670
Provision to Cyclical Repairs below	3	-9,600		-7,200
Provision to Long Term Repairs below	3	-10,400		-2,800
Available for Charitable Purposes		-1,736		7,670
Donations and Grants	4	0		0
Net Surplus (Deficit) for current period		-1,736		7,670
Funds Available for Charitable Purposes				
Balance from Prior year		14,200		6,530
Balance C/fwd at end of Period		12,464	-1	14,200
Maintenance Adjustments	3			
- Provision for period (from above)		20,000		10,000
- Charged against Provision		0		-19,622
- Interest Received		2,778		6,468
Net Repair Reserve - for Period		22,778		-3,154
Maintenance Reserve				
Balance B/Fwd		84,270		87,424
Balance of Maintenance Reserves - C/Fwd				
- Cyclical Reserve	3	11,254	1,557	
- Long Term Reserve	3	95,794	107,048	82,713	84,270
Total Duttons & Allens Charity Funds		119,512		98,470
Funded by				
Cash at Bank and COIF Deposit account + Accruals		£119,512	(£0.00)	£98,470

Signed  Hon Treasurer

Date 27/10/2026

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 income was received in year

2 Expenditure - consists of the running costs of the two Almshouses as follows

	Year End 31-Dec-25	Year End 31-Dec-24
Water	1,434	442
Electricity	632	662
Heating Oil	5,900	9,622
Insurance	2,481	2,452
Repairs - before reserve adjustment	9,231	21,785
Agents Fees	6,679	7,202
Other	180	353
TV Licences	8	8
	26,545 0	42,526

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 £11,300 towards the potential cost of Cyclical Repairs
and £95,800 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	1,212,440	GR338272
The Allens	Mill End, Northleach, GL54 3 HJ	1,169,600	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

Independent Examiner's Report to the Trustees for the Year ended 31st December 2025

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (or equivalent section for charities in Scotland or Northern Ireland), and that an independent examination is needed.

It is my responsibility to:

i) Examine the accounts under section 145 of the Charities Act 2011 (or equivalent section for charities in Scotland or Northern Ireland).

ii) Follow the procedures laid down in the general directions given by the Charity Commission (or the Office of the Scottish Charity Regulator, or the Charity Commission for Northern Ireland).

iii) State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission (or the Office of the Scottish Charity Regulator, or the Charity Commission for Northern Ireland). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts 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, I do not express an audit opinion on the accounts.

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: the accounting records were not kept in accordance with section 130 of the Charities Act; or the accounts did not accord with the accounting records; or 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.

Signed:  Dated: 28th October 2026

Helen Jones ACA
Monahans Accountants
Oakley House
Tetbury Road
Cirencester
GL7 1US