Charity registration number: 222172

The Robert Bateman Almshouse Charity

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Stables Thompson & Briscoe
Chartered Accountants & Statutory Auditors
First Floor West Wing
Bridge Mills
Stramongate
Kendal
LA9 4UB

The Robert Bateman Almshouse Charity

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The Robert Bateman Almshouse Charity

Reference and Administrative Details

Trustees	Mr E Buckley, Chairman Mr C Batten Mr H Buxton Mr J Dixon Mrs T Hall Mrs K Morris
Charity Registration Number	222172
Principal Office	c/o Mr H Buxton 6 Ings Hall Ings Kendal LA8 9PZ
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditors First Floor West Wing Bridge Mills Stramongate Kendal LA9 4UB
Bankers	HSBC HSBC Bank Plc 64 Highgate Kendal LA9 4TQ

The Robert Bateman Almshouse Charity

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

The objective of the charity is to 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. The residents are to be "poor persons of not less than 55 years of age who (except in special circumstances approved by the Commissioners) live in the District of South Lakeland, preference being given to persons who live or have lived in the Ancient Township of Hugill."

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The charity undertook major refurbishment to the cottages in the year which resulted in a deficit of £18,293. This compares to a surplus of £8,767 last year. Reserves carried forward amounted to £608,964 of which £584,829 was the freehold property and £24,135 represented free reserves.

Policy on reserves

The charity has invested all its funds in the almshouses and is continuing to do so to maintain the properties, so has no specified value for free reserves.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is governed by a Scheme of the Commissioners sealed 17 November 1995 as varied by the Scheme dated 23 February 1998. The Charity of Robert Bateman was originally set up to manage funds left by Robert Bateman, who died in 1746. The first Charity Commission's Scheme dates back to 1857.

Induction and training of trustees

New trustees may be co-opted by the current trustees and are given a copy of the scheme under which the charity operates as well as a briefing on the charity and procedures on letting vacancies, etc.

Property

The land and buildings are vested in the Official Custodian for Charities.

Trustees' Report (continued)

Organisational structure

The body of trustees when complete consists of one ex-officio trustee, two nominated trustees and four co-opted trustees.

The ex-officio trustee is the incumbent of the benefice of Hugill.

The nominated trustees are appointed by Hugill Parish Council.

The co-opted trustees are persons who through residence, occupation, employment or otherwise have knowledge of the area of Hugill.

The trustees meet at least every six months.

The annual report was approved by the trustees of the charity on 24.10.26 and signed on its behalf by:

.....K Morris.....
Mrs K Morris
Trustee

The Robert Bateman Almshouse Charity

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24.10.26. and signed on its behalf by:

.....K Morris.....
Mrs K Morris
Trustee

The Robert Bateman Almshouse Charity

Independent Examiner's Report to the trustees of The Robert Bateman Almshouse Charity

I report to the trustees on my examination of the accounts of The Robert Bateman Almshouse Charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of The Robert Bateman Almshouse Charity 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 The Robert Bateman Almshouse 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Robert Bateman Almshouse 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 accounting 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.

.....
H M Holmes BSc FCA
Chartered Accountants & Statutory Auditors
ICAEW

First Floor West Wing
Bridge Mills
Stramongate
Kendal
LA9 4UB

Date: 27 October 2026

The Robert Bateman Almshouse Charity

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Charitable activities		25,560	25,560
Total income		25,560	25,560
Expenditure on:			
Charitable activities		(43,853)	(43,853)
Total expenditure		(43,853)	(43,853)
Net expenditure		(18,293)	(18,293)
Net movement in funds		(18,293)	(18,293)
Reconciliation of funds			
Total funds brought forward		627,257	627,257
Total funds carried forward	11	608,964	608,964

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Charitable activities		25,837	25,837
Total income		25,837	25,837
Expenditure on:			
Charitable activities		(17,784)	(17,784)
Total expenditure		(17,784)	(17,784)
Gains/losses on investment assets		714	714
Net income		8,767	8,767
Net movement in funds		8,767	8,767
Reconciliation of funds			
Total funds brought forward		618,490	618,490
Total funds carried forward	11	627,257	627,257

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 11.

The Robert Bateman Almshouse Charity

(Registration number: 222172)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	584,829	584,829
Current assets			
Debtors	8	655	290
Cash at bank and in hand	9	24,416	42,987
		25,071	43,277
Creditors: Amounts falling due within one year	10	(936)	(849)
Net current assets		24,135	42,428
Net assets		608,964	627,257
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		608,964	627,257
Total funds	11	608,964	627,257

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 24.10.26. and signed on their behalf by:

.....K.Morris.....
Mrs K Morris
Trustee

1 Accounting policies

Statement of compliance

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

Basis of preparation

The Robert Bateman Almshouse Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared on a going concern basis in sterling which is the functional currency of the charity and rounded to the nearest pound.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

The properties are included at cost. No depreciation is charged as the residual value (the current market value) is higher than the carrying value in the accounts

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if there is not an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The charity has set aside a Building Fund to represent the historic cost of the almshouses.

2 Income from charitable activities

	Unrestricted funds General £	Total funds £
Housing activities	25,560	25,560
Total for 2025	25,560	25,560
Total for 2024	25,837	25,837

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £
Housing activities		42,647	42,647
Governance costs		1,206	1,206
		43,853	43,853

	Note	Unrestricted funds General £	Total 2024 £
Housing activities		16,964	16,964
Governance costs		820	820
		17,784	17,784

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	329	329
Other fees paid to examiners	657	657
Staff training	220	220
Total for 2025	1,206	1,206
Total for 2024	820	820

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	329	300
Other fees to examiners		
All other services	657	520

7 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2025	584,829	584,829
At 31 December 2025	584,829	584,829
Depreciation		
At 31 December 2025	-	-
Net book value		
At 31 December 2025	584,829	584,829
At 31 December 2024	584,829	584,829

8 Debtors

	2025 £	2024 £
Prepayments	365	-
Other debtors	290	290
	655	290

9 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	24,416	42,987

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	936	849

11 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General				
General	42,428	25,560	(43,853)	24,135
Designated				
Building	584,829	-	-	584,829
Total funds	627,257	25,560	(43,853)	608,964

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds						
General						
General	26,662	25,837	(9,991)	(80)	-	42,428
Designated						
Building	584,829	-	-	-	-	584,829
Extraordinary repair fund	6,999	-	(7,793)	80	714	-
	591,828	-	(7,793)	80	714	584,829
Total funds	618,490	25,837	(17,784)	-	714	627,257

12 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 December 2025
	General £	Designated £	£
Tangible fixed assets	-	584,829	584,829
Current assets	25,071	-	25,071
Current liabilities	(936)	-	(936)
Total net assets	24,135	584,829	608,964

	Unrestricted funds		Total funds at 31 December 2024
	General	Designated	
	£	£	£
Tangible fixed assets	-	584,829	584,829
Current assets	43,277	-	43,277
Current liabilities	(599)	-	(599)
Total net assets	42,678	584,829	627,507

13 Related party transactions

During the year the charity made the following related party transactions:

J Morris
(The husband of one of the trustees)
Mr J Morris managed works done at the Cottages and received £1,600 in the year as facilitator (2024 - £1,500) and was paid £1,134 for expenses and work done in his own right (2024 - £1,363).. At the balance sheet date the amount due to/from J Morris was £Nil (2024 - £Nil).

The Robert Bateman Almshouse Charity

Statement of Financial Activities by fund for the Year Ended 31 December 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Charitable activities	25,560	25,837
Total income	25,560	25,837
Expenditure on:		
Charitable activities	(43,853)	(17,784)
Total expenditure	(43,853)	(17,784)
Gains/losses on investment assets	-	714
Net (expenditure)/income	(18,293)	8,767
Net movement in funds	(18,293)	8,767
Reconciliation of funds		
Total funds brought forward	627,257	618,490
Total funds carried forward	608,964	627,257

The Robert Bateman Almshouse Charity

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Charitable activities (analysed below)	25,560	25,837
Total income	25,560	25,837
Expenditure on:		
Charitable activities (analysed below)	(43,853)	(17,784)
Total expenditure	(43,853)	(17,784)
Gains/losses on investment assets (analysed below)	-	714
Net (expenditure)/income	(18,293)	8,767
Net movement in funds	(18,293)	8,767
Reconciliation of funds		
Total funds brought forward	627,257	618,490
Total funds carried forward	608,964	627,257

Detailed Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

	Total 2025 £	Total 2024 £
Charitable activities		
Letting of non-investment property in furtherance of the charity's objects	25,560	25,837
	25,560	25,837
Charitable activities		
General repairs	(40,330)	(14,459)
Subscriptions	(353)	(343)
Lunches	(309)	(282)
Bank charges	(209)	(202)
Sundry expenses	(23)	-
Insurance	(1,423)	(1,678)
Staff training	(220)	-
Accountancy fees	(657)	(520)
Independent examiner's fee	(329)	(300)
	(43,853)	(17,784)
Gains/losses on investment assets		
Funds - investment assets	-	714