

# BENINGTON COMMUNITY HERITAGE TRUST

England & Wales · Charity number 1121678

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [06307593](#)

**Registered** 2007-11-26

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

## Contact

---

**Address** The Beonna at All Saints  
Main Road  
Benington  
Boston  
PE22 0BT

**Phone** 01205 760060

**Email** [info@thebeonna.co.uk](mailto:info@thebeonna.co.uk)

**Website** <https://thebeonna.co.uk/>

## Activities

---

**Objects:** TO PRESERVE FOR THE BENEFIT OF THE PEOPLE OF BENINGTON VILLAGE AND OF THE NATION, THE HISTORICAL, ARCHITECTURAL AND CONSTRUCTIONAL HERITAGE THAT MAY EXIST IN AND AROUND BENINGTON VILLAGE IN BUILDINGS (INCLUDING ANY STRUCTURE OR ERECTION, AND ANY PART OF A BUILDING AS SO DEFINED) OF PARTICULAR BEAUTY OR HISTORICAL, ARCHITECTURAL OR CONSTRUCTIONAL INTEREST

**Activities:** Benington Community Heritage Trust was formed in November 2007 to preserve for the benefit of the people of Benington village and the nation the historical, architectural and constructional heritage in and around Benington village. The first project being considered is the acquisition, restoration and adaptation of the redundant church of All Saints for a new use.

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

---

- **Area of benefit:** BENINGTON VILLAGE
- Lincolnshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£101,757	£125,062	-	-
2024-12-31	£108,642	£150,083	-	-
2023-12-31	£251,817	£334,473	-	-
2022-07-31	£113,391	£168,608	-	-
2021-07-31	£223,423	£105,509	-	-

## Trustees

---

Name	Role	Appointed
Glen Reynolds		2024-09-30
Manda Louise Crowder		2019-11-18
caroline greaves		2024-09-30
kevin pinner		
suzanne peck		2023-02-03

**BENINGTON COMMUNITY HERITAGE TRUST**

England & Wales - Charity number 1121678

---

# Accounts

---

Company Registration No. 06307593 (England and Wales)

**BENINGTON COMMUNITY HERITAGE TRUST**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2025**



75 High Street  
Boston  
Lincolnshire  
PE21 8SX

# BENINGTON COMMUNITY HERITAGE TRUST

## CONTENTS

---

	<b>Page</b>
Company information	1
Directors' report	2
Statement of comprehensive income	3
Balance sheet	4
Notes to the financial statements	5 - 8
<b>The following pages do not form part of the financial statements</b>	
Accountants' report	9
Detailed profit and loss account	10 - 11

---

## **BENINGTON COMMUNITY HERITAGE TRUST**

### **COMPANY INFORMATION**

---

<b>Directors</b>	Manda Crowder Caroline Greaves Suzanne Peck Kevin Pinner Glen Reynolds
<b>Company number</b>	06307593
<b>Registered office</b>	The Beonna at All Saints Main Road Benington Boston Lincolnshire PE22 0BT
<b>Accountants</b>	TC Group 75 High Street Boston Lincolnshire PE21 8SX

**BENINGTON COMMUNITY HERITAGE TRUST**

**DIRECTORS' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2025***

---

The directors present their annual report and financial statements for the year ended 31 December 2025.

**Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Manda Crowder  
Caroline Greaves  
Suzanne Peck  
Kevin Pinner  
Glen Reynolds

**Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Manda Crowder

**Director**

25 February 2026

**BENINGTON COMMUNITY HERITAGE TRUST**

**STATEMENT OF COMPREHENSIVE INCOME**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	101,062	107,155
Cost of sales	(29,385)	(33,221)
	<hr/>	<hr/>
<b>Gross profit</b>	71,677	73,934
Administrative expenses	(94,588)	(115,546)
	<hr/>	<hr/>
<b>Operating loss</b>	(22,911)	(41,612)
Interest receivable and similar income	695	1,486
Interest payable and similar expenses	(1,089)	(1,315)
	<hr/>	<hr/>
<b>Loss before taxation</b>	(23,305)	(41,441)
Tax on loss	-	-
	<hr/>	<hr/>
<b>Loss for the financial year</b>	(23,305)	(41,441)
	<hr/> <hr/>	<hr/> <hr/>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

**BENINGTON COMMUNITY HERITAGE TRUST****BALANCE SHEET****AS AT 31 DECEMBER 2025**

---

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		55,674		63,176
<b>Current assets</b>					
Stocks		2,045		1,741	
Debtors	5	34,475		29,259	
Cash at bank and in hand		39,197		47,998	
		<u>75,717</u>		<u>78,998</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(91,301)</u>		<u>(78,779)</u>	
<b>Net current (liabilities)/assets</b>			(15,584)		219
<b>Net assets</b>			<u>40,090</u>		<u>63,395</u>
<b>Capital and reserves</b>					
Called up share capital			-		-
Profit and loss reserves			<u>40,090</u>		<u>63,395</u>
<b>Total equity</b>			<u>40,090</u>		<u>63,395</u>

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 25 February 2026 and are signed on its behalf by:

Manda Crowder  
**Director**

Company registration number 06307593 (England and Wales)

# BENINGTON COMMUNITY HERITAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

---

### 1 Accounting policies

#### Company information

Benington Community Heritage Trust is a private company limited by shares incorporated in England and Wales. The registered office is The Beonna at All Saints, Main Road, Benington, Boston, Lincolnshire, PE22 0BT.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% reducing balance
Fixtures and fittings	10% reducing balance
Computers	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**BENINGTON COMMUNITY HERITAGE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

**1 Accounting policies**

**(Continued)**

**1.4 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**1.5 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

**1.6 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.7 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.8 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.9 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**BENINGTON COMMUNITY HERITAGE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

**2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Total	11	8
	<u>          </u>	<u>          </u>

**4 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2025 and 31 December 2025	106,151
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 January 2025	42,975
Depreciation charged in the year	7,502
	<u>          </u>
At 31 December 2025	50,477
	<u>          </u>
<b>Carrying amount</b>	
At 31 December 2025	55,674
	<u>          </u>
At 31 December 2024	63,176
	<u>          </u>

**BENINGTON COMMUNITY HERITAGE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

**5 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	34,294	28,264
Other debtors	181	995
	<u>34,475</u>	<u>29,259</u>
	<u><u>34,475</u></u>	<u><u>29,259</u></u>

**6 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans	31,444	33,989
Trade creditors	8,881	6,355
Taxation and social security	4,268	3,125
Other creditors	46,708	35,310
	<u>91,301</u>	<u>78,779</u>
	<u><u>91,301</u></u>	<u><u>78,779</u></u>

**BENINGTON COMMUNITY HERITAGE TRUST**

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

## **BENINGTON COMMUNITY HERITAGE TRUST**

### **REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BENINGTON COMMUNITY HERITAGE TRUST**

---

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 December 2025.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give a true and fair view.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

#### **TC Group**

25 February 2026

75 High Street  
Boston  
Lincolnshire  
PE21 8SX

**BENINGTON COMMUNITY HERITAGE TRUST****DETAILED TRADING AND PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2025**

---

		<b>2025</b>		<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Turnover</b>				
Activities		96,306		104,113
Donations and grants		4,756		3,042
		<hr/>		<hr/>
		101,062		107,155
<b>Cost of sales</b>				
Opening stock of finished goods	1,741		1,875	
Direct costs	29,689		33,087	
Closing stock of finished goods	(2,045)		(1,741)	
	<hr/>		<hr/>	
Total cost of sales		(29,385)		(33,221)
		<hr/>		<hr/>
<b>Gross profit</b>	70.92%	71,677	69.00%	73,934
<b>Administrative expenses</b>				
Wages and salaries	45,764		63,640	
Subcontract labour	2,000		-	
Staff pension costs defined contribution	133		254	
Rent	250		250	
Rates	184		298	
Cleaning	2,458		3,220	
Power, light and heat	9,636		13,169	
Property repairs and maintenance	5,629		3,041	
Hire of equipment (not operating lease)	566		757	
Professional subscriptions	984		2,015	
Legal and professional fees	199		480	
Consultancy fees	-		2,410	
Accountancy	2,014		2,162	
Bank charges	373		390	
Insurances	5,338		5,978	
Printing and stationery	1,531		1,372	
Advertising	8,413		5,998	
Telecommunications	993		1,429	
Sundry expenses	621		179	
Depreciation	7,502		8,504	
	<hr/>		<hr/>	
		(94,588)		(115,546)
		<hr/>		<hr/>
<b>Operating loss</b>		(22,911)		(41,612)

---

**BENINGTON COMMUNITY HERITAGE TRUST**

**DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

		<b>2025</b>		<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Interest receivable and similar income</b>				
Bank interest received	695		1,486	
	<u>        </u>		<u>        </u>	
		695		1,486
<b>Interest payable and similar expenses</b>				
Bank interest on loans and overdrafts		(1,089)		(1,315)
		<u>        </u>		<u>        </u>
<b>Loss before taxation</b>	23.06%	(23,305)	38.67%	(41,441)
		<u>        </u>		<u>        </u>

**BENINGTON COMMUNITY HERITAGE TRUST**

England & Wales - Charity number 1121678

---

# Accounts

---

Company Registration No. 06307593 (England and Wales)

**BENINGTON COMMUNITY HERITAGE TRUST**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2024**



75 High Street  
Boston  
Lincolnshire  
PE21 8SX

# BENINGTON COMMUNITY HERITAGE TRUST

## CONTENTS

---

	<b>Page</b>
Company information	1
Directors' report	2
Statement of comprehensive income	3
Balance sheet	4
Notes to the financial statements	5 - 8
<b>The following pages do not form part of the financial statements</b>	
Accountants' report	9
Detailed profit and loss account	10 - 11

---

## BENINGTON COMMUNITY HERITAGE TRUST

### COMPANY INFORMATION

---

**Directors**

Manda Crowder	
Caroline Greaves	(Appointed 30 September 2024)
Suzanne Peck	
Kevin Pinner	
Glen Reynolds	(Appointed 30 September 2024)

**Company number** 06307593

**Registered office**

The Beonna at All Saints  
Main Road  
Benington  
Boston  
Lincolnshire  
PE22 0BT

**Accountants**

TC Group  
75 High Street  
Boston  
Lincolnshire  
PE21 8SX

**BENINGTON COMMUNITY HERITAGE TRUST**

**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

The directors present their annual report and financial statements for the year ended 31 December 2024.

**Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Manda Crowder	
Caroline Greaves	(Appointed 30 September 2024)
Suzanne Peck	
Kevin Pinner	
Glen Reynolds	(Appointed 30 September 2024)
Mr S Donnelly	(Resigned 22 March 2024)

**Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Manda Crowder  
**Director**

30 May 2025

**BENINGTON COMMUNITY HERITAGE TRUST**

**STATEMENT OF COMPREHENSIVE INCOME**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	107,156	249,370
Cost of sales	(33,221)	(80,483)
	<hr/>	<hr/>
<b>Gross profit</b>	73,935	168,887
Administrative expenses	(115,547)	(252,342)
	<hr/>	<hr/>
<b>Operating loss</b>	(41,612)	(83,455)
Interest receivable and similar income	1,486	2,446
Interest payable and similar expenses	(1,315)	(1,647)
	<hr/>	<hr/>
<b>Loss before taxation</b>	(41,441)	(82,656)
Tax on loss	-	-
	<hr/>	<hr/>
<b>Loss for the financial year</b>	(41,441)	(82,656)
	<hr/> <hr/>	<hr/> <hr/>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

**BENINGTON COMMUNITY HERITAGE TRUST****BALANCE SHEET****AS AT 31 DECEMBER 2024**

---

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		63,176		70,203
<b>Current assets</b>					
Stocks		1,741		1,875	
Debtors	5	29,259		20,213	
Cash at bank and in hand		47,998		72,594	
		<u>78,998</u>		<u>94,682</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(78,779)</u>		<u>(60,049)</u>	
<b>Net current assets</b>			219		34,633
<b>Net assets</b>			<u>63,395</u>		<u>104,836</u>
<b>Capital and reserves</b>					
Called up share capital			-		-
Profit and loss reserves			63,395		104,836
<b>Total equity</b>			<u>63,395</u>		<u>104,836</u>

For the financial year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 30 May 2025 and are signed on its behalf by:

Manda Crowder  
**Director**

Company registration number 06307593 (England and Wales)

# BENINGTON COMMUNITY HERITAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 1 Accounting policies

#### Company information

Benington Community Heritage Trust is a private company limited by shares incorporated in England and Wales. The registered office is The Beonna at All Saints, Main Road, Benington, Boston, Lincolnshire, PE22 0BT.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% reducing balance
Fixtures and fittings	10% reducing balance
Computers	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

## BENINGTON COMMUNITY HERITAGE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1 Accounting policies

(Continued)

##### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

##### 1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

##### 1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**BENINGTON COMMUNITY HERITAGE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	8	8

**4 Tangible fixed assets**

	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2024	29,953	70,180	4,541	104,674
Additions	868	139	470	1,477
At 31 December 2024	30,821	70,319	5,011	106,151
<b>Depreciation and impairment</b>				
At 1 January 2024	6,294	26,370	1,807	34,471
Depreciation charged in the year	3,658	4,384	462	8,504
At 31 December 2024	9,952	30,754	2,269	42,975
<b>Carrying amount</b>				
At 31 December 2024	20,869	39,565	2,742	63,176
At 31 December 2023	23,659	43,810	2,734	70,203

**BENINGTON COMMUNITY HERITAGE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**5 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	28,264	20,213
Other debtors	995	-
	<u>29,259</u>	<u>20,213</u>
	<u><u>29,259</u></u>	<u><u>20,213</u></u>

**6 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	33,989	34,300
Trade creditors	6,355	2,609
Taxation and social security	3,125	1,395
Other creditors	35,310	21,745
	<u>78,779</u>	<u>60,049</u>
	<u><u>78,779</u></u>	<u><u>60,049</u></u>

**BENINGTON COMMUNITY HERITAGE TRUST**

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

## **BENINGTON COMMUNITY HERITAGE TRUST**

### **REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BENINGTON COMMUNITY HERITAGE TRUST**

---

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 December 2024.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give a true and fair view.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

#### **TC Group**

30 May 2025

75 High Street  
Boston  
Lincolnshire  
PE21 8SX

**BENINGTON COMMUNITY HERITAGE TRUST****DETAILED TRADING AND PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2024**

---

		<b>2024</b>		<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Turnover</b>				
Activities		104,114		152,291
Donations and grants		3,042		97,079
		<hr/>		<hr/>
		107,156		249,370
<b>Cost of sales</b>				
Opening stock of finished goods	1,875		-	
Direct costs	33,087		82,358	
Closing stock of finished goods	(1,741)		(1,875)	
	<hr/>		<hr/>	
Total cost of sales		(33,221)		(80,483)
		<hr/>		<hr/>
<b>Gross profit</b>	69.00%	73,935	67.73%	168,887
<b>Administrative expenses</b>				
Wages and salaries	63,640		119,300	
Staff pension costs defined contribution	254		-	
Rent	250		250	
Rates	298		616	
Cleaning	3,220		5,494	
Power, light and heat	13,169		17,529	
Property repairs and maintenance	3,041		5,185	
Computer running costs	597		1,393	
Hire of equipment (not operating lease)	757		5,834	
Professional subscriptions	1,419		5,030	
Legal and professional fees	480		6,797	
Consultancy fees	2,410		5,440	
Accountancy	2,162		1,650	
Other donations	-		1,500	
Bank charges	390		443	
Insurances	5,978		5,011	
Printing and stationery	1,372		1,973	
Advertising	5,998		24,121	
Telecommunications	1,429		2,447	
Sundry expenses	179		564	
Beonna project	-		31,671	
Depreciation	8,504		9,525	
Profit or loss on sale of tangible assets (non exceptional)	-		569	
	<hr/>		<hr/>	
		(115,547)		(252,342)

---

**BENINGTON COMMUNITY HERITAGE TRUST****DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024**

---

		<b>2024</b>		<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Operating loss</b>		(41,612)		(83,455)
<b>Interest receivable and similar income</b>				
Bank interest received	1,486		2,446	
		1,486		2,446
<b>Interest payable and similar expenses</b>				
Bank interest on loans and overdrafts		(1,315)		(1,647)
<b>Loss before taxation</b>	38.67%	(41,441)	33.15%	(82,656)

---

**BENINGTON COMMUNITY HERITAGE TRUST**

England & Wales - Charity number 1121678

---

# Accounts

---

**Report of the Directors and**  
**Unaudited Financial Statements**  
**for the Period 1st August 2022 to 31st December 2023**  
**for**  
**Benington Community Heritage Trust**

**Benington Community Heritage Trust**

**Contents of the Financial Statements**  
**for the Period 1st August 2022 to 31st December 2023**

	<b>Page</b>
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	6
Report of the Accountants	9
Detailed Income and Expenditure Account	10

**Benington Community Heritage Trust**

**Company Information**  
**for the Period 1st August 2022 to 31st December 2023**

**DIRECTORS:**

K J Pinner  
Mrs M L Crowder  
S Donnelly  
Mrs S Peck

**SECRETARY:**

Mrs M L Crowder

**REGISTERED OFFICE:**

The Beonna at All Saints  
Main Road  
Benington  
Boston  
Lincolnshire  
PE22 0BT

**REGISTERED NUMBER:**

06307593 (England and Wales)

**ACCOUNTANTS:**

James & Co Accountants Limited  
Venture House  
Enterprise Way  
Boston  
Lincolnshire  
PE21 7TW

**Benington Community Heritage Trust**

**Report of the Directors**  
**for the Period 1st August 2022 to 31st December 2023**

The directors present their report with the financial statements of the company for the period 1st August 2022 to 31st December 2023.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1st August 2022 to the date of this report.

K J Pinner  
Mrs M L Crowder  
S Donnelly

Other changes in directors holding office are as follows:

Mrs I M Presgrave - resigned 3rd November 2022  
Ms T Doughty - resigned 30th June 2023  
Mrs S Peck - appointed 3rd February 2023

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

Mrs M L Crowder - Director

15th March 2024

**Benington Community Heritage Trust**

**Income Statement**  
**for the Period 1st August 2022 to 31st December 2023**

	Notes	Period 1.8.22 to 31.12.23 £	Year Ended 31.7.22 £
<b>TURNOVER</b>		249,371	110,360
Cost of sales		<u>80,483</u>	<u>10,901</u>
<b>GROSS SURPLUS</b>		168,888	99,459
Administrative expenses		<u>252,343</u>	<u>155,735</u>
		(83,455)	(56,276)
Other operating income		<u>-</u>	<u>2,707</u>
<b>OPERATING DEFICIT</b>	4	(83,455)	(53,569)
		Interest receivable and similar income	2,44 6
		(81,009)	(53,245)
<u>Interest payable and similar expenses</u>		<u>1,647</u>	<u>1,972</u>
<b>DEFICIT BEFORE TAXATION</b>		(82,656)	(55,217)
Tax on deficit		<u>-</u>	<u>-</u>
		<b><u>DEFICIT FOR THE</u></b>	<b>(82,6</b>
		<b><u>FINANCIAL PERIOD</u></b>	<b>56) <u>(55,217)</u></b>

The notes form part of these financial statements

**Benington Community Heritage Trust (Registered number: 06307593)**

**Balance Sheet**  
**31st December 2023**

	Notes	2023 £	2022 £	2022 £
<b>FIXED ASSETS</b>				
Tangible assets	5		70,203	71,128
<b>CURRENT ASSETS</b>				
Stocks		1,875	-	
Debtors	6	20,213	1,148	
Cash at bank and in hand		<u>72,594</u>	<u>166,302</u>	
		94,682	167,450	
<b>CREDITORS</b>				
		Amounts falling due within one year	7 25,749	6,452
<b>NET CURRENT ASSETS</b>			<u>68,933</u>	<u>160,998</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			139,136	232,126
<b>CREDITORS</b>				
			Amounts falling due after more than one year	8 34,300 44,634
<b>NET ASSETS</b>			<u>104,836</u>	<u>187,492</u>
<b>RESERVES</b>				
Income and expenditure account			<u>104,836</u>	<u>187,492</u>
			<u>104,836</u>	<u>187,492</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with

The notes form part of these financial statements

the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Benington Community Heritage Trust (Registered number: 06307593)**

**Balance Sheet - continued**  
**31st December 2023**

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 15th March 2024 and were signed on its behalf by:

Mrs M L Crowder - Director

The notes form part of these financial statements

## **Benington Community Heritage Trust**

### **Notes to the Financial Statements** **for the Period 1st August 2022 to 31st December 2023**

#### **1. STATUTORY INFORMATION**

Benington Community Heritage Trust is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **Tangible fixed assets**

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

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Benington Community Heritage Trust**

**Notes to the Financial Statements - continued**  
**for the Period 1st August 2022 to 31st December 2023**

2. **ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 8 (2022 - 4).

4. **OPERATING DEFICIT**

The operating deficit is stated after charging:

	<b>Period 1.8.22 to 31.12.23 £</b>	<b>Year Ended 31.7.22 £</b>
Depreciation - owned assets	<u>9,525</u>	<u>10,578</u>

5. **TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1st August 2022	96,671
Additions	13,670
Disposals	<u>(5,667)</u>
At 31st December 2023	<u>104,674</u>
<b>DEPRECIATION</b>	
At 1st August 2022	25,543
Charge for period	9,525
Eliminated on disposal	<u>(597)</u>
At 31st December 2023	<u>34,471</u>
<b>NET BOOK VALUE</b>	
At 31st December 2023	<u>70,203</u>
At 31st July 2022	<u>71,128</u>

**Benington Community Heritage Trust**

**Notes to the Financial Statements - continued**  
**for the Period 1st August 2022 to 31st December 2023**

6.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Trade debtors	<u><b>20,213</b></u>	<u><b>1,148</b></u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Trade creditors	<b>5,654</b>	<b>2,952</b>
	Other creditors	<u><b>20,095</b></u>	<u><b>3,500</b></u>
		<u><b>25,749</b></u>	<u><b>6,452</b></u>
8.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Other creditors	<u><b>34,300</b></u>	<u><b>44,634</b></u>

**Benington Community Heritage Trust**

**Report of the Accountants to the Directors of  
Benington Community Heritage Trust**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the period ended 31st December 2023 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

James & Co Accountants Limited  
Venture House  
Enterprise Way  
Boston  
Lincolnshire  
PE21 7TW

15th March 2024

**Benington Community Heritage Trust**

**Detailed Income and Expenditure Account**  
**for the Period 1st August 2022 to 31st December 2023**

	Period		Year Ended	
	1.8.22 to 31.12.23		31.7.22	
	£	£	£	£
<b>Turnover</b>				
Activities	152,292		34,706	
Donations & grants	<u>97,079</u>		<u>75,654</u>	
		<b>249,371</b>		<b>110,360</b>
<b>Cost of sales</b>				
Direct costs	82,358		10,901	
Closing stock	<u>(1,875)</u>		<u>-</u>	
		<b>80,483</b>		<b>10,901</b>
<b>GROSS SURPLUS</b>		<b>168,888</b>		<b>99,459</b>
<b>Other income</b>				
Sundry receipts	-		2,707	
Deposit account interest	<u>2,446</u>		<u>324</u>	
		<b>2,446</b>		<b>3,031</b>
		<b>171,334</b>		<b>102,490</b>
<b>Expenditure</b>				
Rent	250		250	
Rates and water	616		829	
Insurance	5,011		6,830	
Light and heat	17,529		13,201	
Wages	119,300		66,528	
Hire of plant and machinery	1,334		201	
Hire of equipment (prior year)	4,500		-	
Protective clothing	158		352	
Telephone	2,447		1,117	
Post and stationery	1,973		1,985	
Advertising	24,121		9,477	
Licences	1,112		354	
Repairs and renewals	5,185		6,462	
Household and cleaning	5,494		900	
Course fees	-		624	
Computer costs	1,393		988	
Sundry expenses	407		697	
Consultancy	5,440		6,600	
Accountancy	1,650		924	
Professional Fees	6,797		26,255	
Beonna Project	31,671		-	
Depreciation of tangible fixed assets				
Plant and machinery	<u>4,175</u>		<u>2,119</u>	
Carried forward	<b>240,563</b>	<b>171,334</b>	<b>146,693</b>	<b>102,490</b>

This page does not form part of the statutory financial statements

**Benington Community Heritage Trust**

**Detailed Income and Expenditure Account**  
**for the Period 1st August 2022 to 31st December 2023**

	Period		Year Ended	
	1.8.22 to 31.12.23		31.7.22	
	£	£	£	£
Brought forward	240,563	171,334	146,693	102,490
Fixtures and fittings	4,868		7,847	
Computer equipment	482		612	
Profit/loss on sale of tangible fixed assets	569		-	
Subscriptions	3,918		300	
Donations	1,500		-	
		<u>251,900</u>		<u>155,452</u>
		<b>(80,566)</b>		<b>(52,962)</b>
<b>Finance costs</b>				
Bank charges	443		283	
Bank loan interest	1,647		1,972	
		<u>2,090</u>		<u>2,255</u>
<b>NET DEFICIT</b>		<u><b>(82,656)</b></u>		<u><b>(55,217)</b></u>

This page does not form part of the statutory financial statements

**BENINGTON COMMUNITY HERITAGE TRUST**

England & Wales - Charity number 1121678

---

# Accounts

---

Report of the Directors and  
Unaudited Financial Statements for the Year Ended 31st July 2022  
for  
Benington Community Heritage Trust

Benington Community Heritage Trust

Contents of the Financial Statements  
for the Year Ended 31st July 2022

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	5
Report of the Accountants	7
Detailed Income and Expenditure Account	8

Benington Community Heritage Trust

Company Information  
for the Year Ended 31st July 2022

**DIRECTORS:**

K J Pinner  
Mrs I M Presgrave  
Mrs M L Crowder  
Ms T Doughty  
S Donnelly

**SECRETARY:**

Mrs M L Crowder

**REGISTERED OFFICE:**

The Beonna at All Saints  
Main Road  
Benington  
Boston  
Lincolnshire  
PE22 0BT

**REGISTERED NUMBER:**

06307593 (England and Wales)

**ACCOUNTANTS:**

James & Co Accountants Limited  
Venture House  
Enterprise Way  
Boston  
Lincolnshire  
PE21 7TW

Benington Community Heritage Trust

Report of the Directors  
for the Year Ended 31st July 2022

The directors present their report with the financial statements of the company for the year ended 31st July 2022.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1st August 2021 to the date of this report.

K J Pinner  
Mrs I M Presgrave  
Mrs M L Crowder  
Ms T Doughty  
S Donnelly

Other changes in directors holding office are as follows:

Mrs F Kamsika - resigned 14th March 2022

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

Mrs M L Crowder - Director

6th January 2023

Benington Community Heritage Trust

Income Statement  
for the Year Ended 31st July 2022

	Notes	2022 £	2021 £
<b>TURNOVER</b>		110,360	215,334
Cost of sales		<u>10,901</u>	<u>3,619</u>
<b>GROSS SURPLUS</b>		99,459	211,715
Administrative expenses		<u>155,735</u>	<u>67,819</u>
		(56,276)	143,896
Other operating income		<u>2,707</u>	<u>7,657</u>
<b>OPERATING (DEFICIT)/SURPLUS</b>	4	(53,569)	151,553
Interest receivable and similar income		<u>324</u>	<u>432</u>
		(53,245)	151,985
Interest payable and similar expenses		<u>1,972</u>	<u>29,516</u>
<b>(DEFICIT)/SURPLUS BEFORE TAXATION</b>		(55,217)	122,469
Tax on (deficit)/surplus		<u>-</u>	<u>-</u>
<b>(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>		<u>(55,217)</u>	<u>122,469</u>

The notes form part of these financial statements

**Benington Community Heritage Trust (Registered number: 06307593)**

**Balance Sheet**  
**31st July 2022**

	Notes	2022	2021
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	5	71,128	40,550
<b>CURRENT ASSETS</b>			
Debtors	6	1,148	2,596
Cash at bank and in hand		166,302	264,818
		<u>167,450</u>	<u>267,414</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	6,452	7,161
<b>NET CURRENT ASSETS</b>		<u>160,998</u>	<u>260,253</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>232,126</b>	<b>300,803</b>
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	44,634	58,094
<b>NET ASSETS</b>		<u><u>187,492</u></u>	<u><u>242,709</u></u>
<b>RESERVES</b>			
Income and expenditure account		<u>187,492</u>	<u>242,709</u>
		<u><u>187,492</u></u>	<u><u>242,709</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 6th January 2023 and were signed on its behalf by:

Mrs M L Crowder - Director

The notes form part of these financial statements

**Benington Community Heritage Trust**

**Notes to the Financial Statements**  
**for the Year Ended 31st July 2022**

1. **STATUTORY INFORMATION**

Benington Community Heritage Trust is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2021 - 2).

4. **OPERATING (DEFICIT)/SURPLUS**

The operating deficit (2021 - operating surplus) is stated after charging:

	<b>2022</b>	2021
	£	£
Depreciation - owned assets	<b>10,578</b>	5,184

Benington Community Heritage Trust

Notes to the Financial Statements - continued  
for the Year Ended 31st July 2022

5.	<b>TANGIBLE FIXED ASSETS</b>		<b>Plant and machinery etc £</b>
	<b>COST</b>		
	At 1st August 2021		55,515
	Additions		41,156
			<hr/>
	At 31st July 2022		96,671
			<hr/>
	<b>DEPRECIATION</b>		
	At 1st August 2021		14,965
	Charge for year		10,578
			<hr/>
	At 31st July 2022		25,543
			<hr/>
	<b>NET BOOK VALUE</b>		
	At 31st July 2022		71,128
			<hr/>
	At 31st July 2021		40,550
			<hr/>
			<hr/>
6.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	Trade debtors	1,148	2,596
		<hr/>	<hr/>
7.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	Trade creditors	2,952	3,661
	Other creditors	3,500	3,500
		<hr/>	<hr/>
		6,452	7,161
		<hr/>	<hr/>
8.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	Other creditors	44,634	58,094
		<hr/>	<hr/>

Benington Community Heritage Trust

Report of the Accountants to the Directors of  
Benington Community Heritage Trust

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31st July 2022 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

James & Co Accountants Limited  
Venture House  
Enterprise Way  
Boston  
Lincolnshire  
PE21 7TW

6th January 2023

**Benington Community Heritage Trust**

**Detailed Income and Expenditure Account**  
**for the Year Ended 31st July 2022**

	2022		2021	
	£	£	£	£
<b>Turnover</b>				
Activities	34,706		15,145	
Donations & grants	75,654		119,559	
Proceeds from premises sale	-		80,630	
	<hr/>	110,360	<hr/>	215,334
<b>Cost of sales</b>				
Direct costs		10,901		3,619
		<hr/>		<hr/>
<b>GROSS SURPLUS</b>		99,459		211,715
<b>Other income</b>				
Sundry receipts	2,707		7,657	
Deposit account interest	324		432	
	<hr/>	3,031	<hr/>	8,089
		<hr/>		<hr/>
		102,490		219,804
<b>Expenditure</b>				
Rent	250		250	
Rates and water	829		101	
Insurance	6,830		5,917	
Light and heat	13,201		7,615	
Wages	66,528		28,607	
Hire of plant and machinery	201		-	
Protective clothing	352		-	
Telephone	1,117		1,206	
Post and stationery	1,985		764	
Advertising	9,477		1,600	
Licences	354		343	
Repairs and renewals	6,462		4,878	
Household and cleaning	900		-	
Course fees	624		1,049	
Computer costs	988		403	
Sundry expenses	697		50	
Consultancy	6,600		6,679	
Accountancy	924		888	
Professional Fees	26,255		1,945	
Depreciation of tangible fixed assets				
Plant and machinery	2,119		-	
Fixtures and fittings	7,847		4,891	
Computer equipment	612		293	
Subscriptions	300		174	
	<hr/>	155,452	<hr/>	67,653
		<hr/>		<hr/>
		(52,962)		152,151
<b>Finance costs</b>				
Bank charges	283		166	
Bank loan interest	1,972		29,516	
	<hr/>	2,255	<hr/>	29,682
<b>NET (DEFICIT)/SURPLUS</b>		<hr/>	<hr/>	<hr/>
		(55,217)		122,469
		<hr/>		<hr/>

This page does not form part of the statutory financial statements

**BENINGTON COMMUNITY HERITAGE TRUST**

England & Wales - Charity number 1121678

---

# Accounts

---

**Report of the Directors and**  
**Unaudited Financial Statements for the Year Ended 31st July 2021**  
**for**  
**Benington Community Heritage Trust**

**Benington Community Heritage Trust**

**Contents of the Financial Statements  
for the Year Ended 31st July 2021**

	<b>Page</b>
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	5
Report of the Accountants	7
Detailed Income and Expenditure Account	8

**Benington Community Heritage Trust**

**Company Information**  
**for the Year Ended 31st July 2021**

**DIRECTORS:**

K J Pinner  
Mrs I M Presgrave  
Mrs M L Crowder  
Mrs F Kamsika  
Ms T Doughty  
S Donnelly

**SECRETARY:**

Mrs M L Crowder

**REGISTERED OFFICE:**

The Beonna at All Saints  
Main Road  
Benington  
Boston  
Lincolnshire  
PE22 0BT

**REGISTERED NUMBER:**

06307593 (England and Wales)

**ACCOUNTANTS:**

James & Co Accountants Limited  
Venture House  
Enterprise Way  
Boston  
Lincolnshire  
PE21 7TW

**Benington Community Heritage Trust**

**Report of the Directors**  
**for the Year Ended 31st July 2021**

The directors present their report with the financial statements of the company for the year ended 31st July 2021.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1st August 2020 to the date of this report.

K J Pinner  
Mrs I M Presgrave  
Mrs M L Crowder  
Mrs F Kamsika

Other changes in directors holding office are as follows:

R A Bell - resigned 1st February 2021  
Mrs S Saegert - resigned 23rd October 2020  
Miss S Harris - resigned 18th December 2020  
Ms T Doughty - appointed 31st July 2021  
S Donnelly - appointed 4th January 2021

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

Mrs I M Presgrave - Director

10th February 2022

**Benington Community Heritage Trust**

**Income Statement**  
**for the Year Ended 31st July 2021**

	Notes	2021 £	2020 £
<b>TURNOVER</b>		<b>215,334</b>	162,602
Cost of sales		<b>3,619</b>	1,816
<b>GROSS SURPLUS</b>		<b>211,715</b>	160,786
Administrative expenses		<b>67,819</b>	87,208
		<b>143,896</b>	73,578
Other operating income		<b>7,657</b>	11,848
<b>OPERATING SURPLUS</b>	4	<b>151,553</b>	85,426
		Interest receivable and similar income	
		<b>151,985</b>	85,478
Interest payable and similar expenses		<b>29,516</b>	-
<b>SURPLUS BEFORE TAXATION</b>		<b>122,469</b>	85,478
Tax on surplus		-	-
		<b>SURPLUS FOR THE FINANCIAL YEAR</b>	

The notes form part of these financial statements

**Benington Community Heritage Trust (Registered number: 06307593)**

**Balance Sheet**  
**31st July 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	5	40,550	41,179
<b>CURRENT ASSETS</b>			
Debtors	6	2,596	-
Cash at bank and in hand		264,818	194,298
		267,414	194,298
<b>CREDITORS</b>			
		Amounts falling due within one year	
			7
			7,1
<b>NET CURRENT ASSETS</b>		260,253	189,061
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		300,803	230,240
<b>CREDITORS</b>			
		Amounts falling due after more than one year	8
<b>NET ASSETS</b>		242,709	120,240
<b>RESERVES</b>			
Income and expenditure account		242,709	120,240
		242,709	120,240

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 10th February 2022 and were signed on its behalf by:

The notes form part of these financial statements

Mrs I M Presgrave - Director

## **Benington Community Heritage Trust**

### **Notes to the Financial Statements** **for the Year Ended 31st July 2021**

#### **1. STATUTORY INFORMATION**

Benington Community Heritage Trust is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **Tangible fixed assets**

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

##### **Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

#### **3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2020 - 2).

#### **4. OPERATING SURPLUS**

The operating surplus is stated after charging:

	2021	2020
	£	£
Depreciation - owned assets	5,184	4,652

**Benington Community Heritage Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st July 2021**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1st August 2020	50,960
Additions	4,555
	<hr/>
At 31st July 2021	55,515
	<hr/>
<b>DEPRECIATION</b>	
At 1st August 2020	9,781
Charge for year	5,184
	<hr/>
At 31st July 2021	14,965
	<hr/>
<b>NET BOOK VALUE</b>	
At 31st July 2021	40,550
	<hr/>
At 31st July 2020	41,179
	<hr/>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	2,596	-
	<hr/>	<hr/>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	3,661	1,737
Other creditors	3,500	3,500
	<hr/>	<hr/>
	7,161	5,237
	<hr/>	<hr/>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021 £	2020 £
Other creditors	58,094	110,000
	<hr/>	<hr/>

**Benington Community Heritage Trust**

**Report of the Accountants to the Directors of  
Benington Community Heritage Trust**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31st July 2021 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

James & Co Accountants Limited  
Venture House  
Enterprise Way  
Boston  
Lincolnshire  
PE21 7TW

10th February 2022

**Benington Community Heritage Trust**

**Detailed Income and Expenditure Account**  
**for the Year Ended 31st July 2021**

	2021		2020
	£	£	£
<b>Turnover</b>			
Activities	15,145		8,433
Donations & grants	119,559		154,169
Proceeds from premises sale	80,630		-
<b>Cost of sales</b>			
Direct costs		3,619	1,816
<b>GROSS SURPLUS</b>		211,715	160,786
<b>Other income</b>			
Sundry receipts	7,657		11,848
Deposit account interest	432		52
		219,804	172,686
<b>Expenditure</b>			
Rent	250		1,614
Rates and water	101		-
Insurance	5,917		6,808
Light and heat	7,615		8,490
Wages	28,607		31,684
Telephone	1,206		1,204
Post and stationery	764		175
Advertising	1,600		339
Travelling	-		151
Licences	343		100
Repairs and renewals	4,878		7,113
Household and cleaning	-		381
Course fees	1,049		-
Computer costs	403		330
Sundry expenses	50		375
Consultancy	6,679		5,921
Accountancy	888		858
Professional Fees	1,945		3,744
Beonna Project	-		12,998
Depreciation of tangible fixed assets			
Fixtures and fittings	4,891		4,446
Computer equipment	293		205
Subscriptions	174		100
		152,151	85,650
<b>Finance costs</b>			
Bank charges	166		172
Bank loan interest	29,516		-
<b>NET SURPLUS</b>		122,469	85,478

This page does not form part of the statutory financial statements

---

This page does not form part of the statutory financial statements