

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**

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## **BENINGTON COMMUNITY HERITAGE TRUST**

### **COMPANY INFORMATION**

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<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***

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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**

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	<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**

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### **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**

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#### **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**

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**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

**4 Tangible fixed assets**

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

**BENINGTON COMMUNITY HERITAGE TRUST**

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

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**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>

**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>

**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**

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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

		2025		2024
	£	£	£	£
<b>Turnover</b>				
Activities		96,306		104,113
Donations and grants		4,756		3,042
		<u>101,062</u>		<u>107,155</u>
<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	<u>(2,045)</u>		<u>(1,741)</u>	
Total cost of sales		<u>(29,385)</u>		<u>(33,221)</u>
<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	<u>7,502</u>		<u>8,504</u>	
		<u>(94,588)</u>		<u>(115,546)</u>
<b>Operating loss</b>		<u>(22,911)</u>		<u>(41,612)</u>

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

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