LAKENHEATH PEACE MEMORIAL HALL

England & Wales · Charity number 1161350

Details

Status	Registered
Legal form	Charitable company
Company number	09357351
Registered	2015-04-20
Register	View on the Charity Commission register

Contact

Address	98 High Street Lakenheath Brandon Suffolk IP27 9EW
Phone	07538609281
Email	david.beek@lakenheathpmh.org
Website	www.lakenheathpmh.org

Activities

Objects: THE PROVISION AND MAINTENANCE OF A VILLAGE HALL AND COMMUNITY FACILITIES FOR THE USE OF THE INHABITANTS OF LAKENHEATH WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES, AND OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: A community hall available to individuals and groups within the Parish of Lakenheath and surrounding areas for educational recreational entertainment and related purposes for all age groups without distinction of age, sex, religious or other opinions.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, Religious Activities, Amateur Sport, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£38,289	£44,828	-	-
2024-03-31	£28,610	£33,618	-	-
2023-03-31	£31,580	£25,933	-	-
2022-03-31	£40,115	£45,233	-	-
2021-03-31	£45,331	£37,083	-	-

Trustees

Name	Role	Appointed
Christine Anne Nobbs		2025-04-04
David Alexander Beek		2025-04-04
Garry Bailey		2025-06-06
Joanne Rebecca Beek		2025-04-04

Accounts

Charity registration number 1161350

Company registration number 09357351 (England and Wales)

Lakenheath Peace Memorial Hall

Annual report and unaudited financial statements

For the year ended 31 March 2025

Lakenheath Peace Memorial Hall

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr E Little	
	Ms V Little	
	Mr G Bailey	(Appointed 6 June 2025)
	Mr D A Beek	(Appointed 4 April 2025)
	Mrs J R Beek	(Appointed 4 April 2025)
	Mrs C A Nobbs	(Appointed 4 April 2025)
Charity number (England and Wales)	1161350	
Company number	09357351	
Registered office	98 High Street Lakenheath Brandon Suffolk IP27 9EW	
Independent examiner	Hayden Watson Elstree House Watson's Yard High Street Cottenham Cambridge CB24 8RX	

Lakenheath Peace Memorial Hall

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Lakenheath Peace Memorial Hall

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity exists to run the village hall for the benefit of the people of Lakenheath. Towards that end, it endeavours to run the letting of the hall efficiently, to maintain the premises to a high standard and to create a place that village people will want to use.

Financial review

The net result for the year was a deficit of £6,539 (2023 deficit of £2,950).

The charity is very grateful to The Village Hall Limited for their donation of £10,450.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 16 December 2014, and registered as a charity, taking over from the charity with the same name. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute £1 each

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr E Little	
Ms V Little	
Ms C Mallett	(Resigned 6 June 2025)
Mr A Stockton	(Resigned 20 June 2025)
Ms S Woodhead	(Resigned 28 May 2025)
Mr G Bailey	(Appointed 6 June 2025)
Mr D A Beek	(Appointed 4 April 2025)
Mrs J R Beek	(Appointed 4 April 2025)
Mrs C A Nobbs	(Appointed 4 April 2025)

Recruitment and appointment of trustees

The directors may be appointed at a general meeting of the Charity so long as the total number does not exceed 12. All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 25 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.

....
Ms V Little
Trustee

Date: ....

Lakenheath Peace Memorial Hall

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Lakenheath Peace Memorial Hall for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charitable company for that year.

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 UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They 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.

Lakenheath Peace Memorial Hall

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Lakenheath Peace Memorial Hall

I report to the trustees on my examination of the financial statements of Lakenheath Peace Memorial Hall (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Hayden Watson
Elstree House
Watson's Yard
High Street
Cottenham
Cambridge
CB24 8RX
Date: ....

Lakenheath Peace Memorial Hall

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	11,350	-	11,350	7,000	80	7,080
Charitable activities	**4**	26,939	-	26,939	21,610	-	21,610
Total income		38,289	-	38,289	28,610	80	28,690
Expenditure on:							
Raising funds	**5**	611	-	611	273	-	273
Charitable activities	**6**	44,217	-	44,217	33,217	128	33,345
Total expenditure		44,828	-	44,828	33,490	128	33,618
Net expenditure		(6,539)	-	(6,539)	(4,880)	(48)	(4,928)
Transfers between funds		-	-	-	1,930	(1,930)	-
Net movement in funds		(6,539)	-	(6,539)	(2,950)	(1,978)	(4,928)
Reconciliation of funds:							
Fund balances at 1 April 2024		39,656	166,157	205,813	42,606	168,135	210,741
Fund balances at 31 March 2025		33,117	166,157	199,274	39,656	166,157	205,813

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Lakenheath Peace Memorial Hall

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		166,157		166,157
Investments	**12**		1		1
			166,158		166,158
Current assets					
Debtors	**13**	6,412		3,235	
Cash at bank and in hand		31,927		37,734	
		38,339		40,969	
Creditors: amounts falling due within one year	**14**	(5,223)		(1,314)	
Net current assets			33,116		39,655
Total assets less current liabilities			199,274		205,813
The funds of the charity					
Restricted income funds	**15**		166,157		166,157
Unrestricted funds	**16**		33,117		39,656
			199,274		205,813

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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 trustees on ....

....
Ms V Little
Trustee

Company registration number 09357351 (England and Wales)

1 Accounting policies

Charity information

Lakenheath Peace Memorial Hall is a private company limited by guarantee incorporated in England and Wales. The registered office is 98 High Street, Lakenheath, Brandon, Suffolk, IP27 9EW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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:

Freehold land and buildings	Not depreciated

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 recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity 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).

1.9 Cash and cash equivalents

Cash and cash equivalents 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.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	10,850	-	10,850	7,000	80	7,080
Grants	500	-	500	-	-	-
	11,350	-	11,350	7,000	80	7,080

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable income		
Sale of goods	1,384	9,877
Charitable rental income	25,555	11,733
	26,939	21,610

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	611	273

6 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Equipment	10,328	2,791
Rates	1,466	1,445
Cleaning	3,400	3,781
Light, power and heat	7,960	4,350
Repairs and maintenance	15,853	16,463
Computer software	689	404
Insurance	1,519	1,232
Postage	-	2
Printing and stationary	79	107
Telephone	1,009	833
Subscriptions	504	455
Sundry	290	419
	43,097	32,282
Share of support and governance costs (see note 7)		
Governance	1,120	1,063
	44,217	33,345
Analysis by fund		
Unrestricted funds	44,217	33,217
Restricted funds	-	128
	44,217	33,345

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,120	1,063
Analysed between:		
Charitable expenditure	1,120	1,063

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2024	166,157
At 31 March 2025	166,157
Carrying amount	
At 31 March 2025	166,157
At 31 March 2024	166,157

12 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	1
Carrying amount	
At 31 March 2025	1
At 31 March 2024	1

12 Fixed asset investments (Continued)

Other investments comprise:	Notes	2025 £	2024 £
Investments in subsidiaries	19	1	1

13 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	3,312	3,235
Amounts owed by fellow group undertakings	3,100	-
	6,412	3,235

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,990	81
Amounts owed to subsidiary undertakings	142	142
Accruals and deferred income	1,091	1,091
	5,223	1,314

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Fixed Asset Reserve	166,157	-	-	-	166,157

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Community Kitchen Warm Room	1,978	80	(128)	(1,930)	-
Fixed Asset Reserve	166,157	-	-	-	166,157
	168,135	80	(128)	(1,930)	166,157

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	39,656	38,289	(44,828)	-	33,117

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	42,606	28,610	(33,490)	1,930	39,656

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	-	166,157	166,157
Investments	1	-	1
Current assets/(liabilities)	33,116	-	33,116
	33,117	166,157	199,274

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	-	166,157	166,157
Investments	1	-	1
Current assets/(liabilities)	39,655	-	39,655
	39,656	166,157	205,813

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

19 Subsidiaries

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	Indirect
The Village Hall Limited	UK	Trading	Ordinary	100.00	

LAKENHEATH PEACE MEMORIAL HALL

England & Wales - Charity number 1161350

Accounts

Charity registration number 1161350

Company registration number 09357351 (England and Wales)

Lakenheath Peace Memorial Hall

Annual report and unaudited financial statements

For the year ended 31 March 2024

LAKENHEATH PEACE MEMORIAL HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr E Little Ms V Little Ms C Mallett Mr A Stockton Ms S Woodhead
Charity number	1161350
Company number	09357351
Registered office	98 High Street Lakenheath Brandon Suffolk IP27 9EW
Independent examiner	Hayden Watson Elstree House Watson's Yard High Street Cottenham Cambridge CB24 8RX

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LAKENHEATH PEACE MEMORIAL HALL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity exists to run the village hall for the benefit of the people of Lakenheath. Towards that end, it endeavours to run the letting of the hall efficiently, to maintain the premises to a high standard and to create a place that village people will want to use.

Financial review

The net result for the year was a deficit of £4,928 (2023 surplus of £6,742).

The charity is very grateful to The Village Hall Limited for their donation of £7,000.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 16 December 2014, and registered as a charity, taking over from the charity with the same name. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute £1 each

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr E Little
Ms V Little
Ms C Mallett
Mr A Stockton
Ms S Woodhead

Recruitment and appointment of trustees

The directors may be appointed at a general meeting of the Charity so long as the total number does not exceed 12. All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:
· settle the terms of payment with suppliers when agreeing the terms of each transaction;
· ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and · pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.

....
Ms V Little
Trustee

Date: ....

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Lakenheath Peace Memorial Hall for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They 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.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LAKENHEATH PEACE MEMORIAL HALL

I report to the trustees on my examination of the financial statements of Lakenheath Peace Memorial Hall (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Hayden Watson

Elstree House
Watson's Yard
High Street
Cottenham
Cambridge
CB24 8RX

Dated: ....

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

LAKENHEATH PEACE MEMORIAL HALL

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	7,000	80	7,080	9,174	3,113	12,287
Charitable activities	**4**	21,610	-	21,610	22,406	217	22,623
Total income		28,610	80	28,690	31,580	3,330	34,910
Expenditure on:							
Raising funds	**5**	273	-	273	469	-	469
Charitable activities	**6**	33,217	128	33,345	25,464	2,235	27,699
Total expenditure		33,490	128	33,618	25,933	2,235	28,168
Net income/(expenditure)		(4,880)	(48)	(4,928)	5,647	1,095	6,742
Transfers between funds		1,930	(1,930)	-	(167,040)	167,040	-
Net movement in funds		(2,950)	(1,978)	(4,928)	(161,393)	168,135	6,742
Reconciliation of funds:							
Fund balances at 1 April 2023		42,606	168,135	210,741	203,999	-	203,999
Fund balances at 31 March 2024		39,656	166,157	205,813	42,606	168,135	210,741

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LAKENHEATH PEACE MEMORIAL HALL

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**11**		166,157		166,157
Investments	**12**		1		1
			166,158		166,158
Current assets					
Debtors	**13**	3,235		2,782	
Cash at bank and in hand		37,734		43,034	
		40,969		45,816	
Creditors: amounts falling due within one year	**14**	(1,314)		(1,233)	
Net current assets			39,655		44,583
Total assets less current liabilities			205,813		210,741
Net assets excluding pension liability			205,813		210,741
The funds of the charity					
Restricted income funds	**15**		166,157		168,135
Unrestricted funds			39,656		42,606
			205,813		210,741

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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.

LAKENHEATH PEACE MEMORIAL HALL

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 trustees on ....

....
Ms V Little
Trustee

Company registration number 09357351 (England and Wales)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Lakenheath Peace Memorial Hall is a private company limited by guarantee incorporated in England and Wales. The registered office is 98 High Street, Lakenheath, Brandon, Suffolk, IP27 9EW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1.6 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:

Freehold land and buildings	Not depreciated

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 recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity 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).

1.9 Cash and cash equivalents

Cash and cash equivalents 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.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.11Employee benefits

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees 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 Income from donations and legacies**

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Donations and gifts	7,000	80	7,080	9,174	881	10,055
Grants	-	-	-	-	2,232	2,232
	7,000	80	7,080	9,174	3,113	12,287

LAKENHEATH PEACE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Charitable income						
Hall hire	9,877	-	9,877	19,523	217	19,740
Charitable rental income	11,733	-	11,733	2,883	-	2,883
	21,610	-	21,610	22,406	217	22,623

5 Expenditure on raising funds

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Fundraising and publicity		
Other fundraising costs	273	469

6 Expenditure on charitable activities

	Charitable expenditure 2024	Charitable expenditure 2023
	£	£
Direct costs		
Equipment	2,791	1,554
Rates	1,445	2,384
Cleaning	3,781	3,789
Light, Power and Heating	4,350	4,259
Repairs and Maintenance	16,463	11,652
Computer software and consumables	404	404
Insurance	1,232	1,112
Postage	2	-
Printing and stationery	107	60
Telephone	833	734
Subscriptions	455	136
Sundry	419	478
	32,282	26,562

Share of support and governance costs (see note 7)

Governance	1,063	1,137
	33,345	27,699
Analysis by fund		
Unrestricted funds	33,217	25,464
Restricted funds	128	2,235
	33,345	27,699

7 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	1,063	1,137
Analysed between:		
Charitable expenditure	1,063	1,137

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
At 1 April 2023	166,157

At 31 March 2024	166,157
Carrying amount	
At 31 March 2024	166,157
At 31 March 2023	166,157

12 Fixed asset investments

	Other investments
	£
Cost or valuation	
At 1 April 2023 & 31 March 2024	1
Carrying amount	
At 31 March 2024	1
At 31 March 2023	1

12 Fixed asset investments **(Continued)**

Other investments comprise:	Notes	2024 £	2023 £
Investments in subsidiaries	19	1	1

13 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	3,235	2,782

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	81	-
Amounts owed to subsidiary undertakings	142	142
Accruals and deferred income	1,091	1,091

1,314	1,233

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Community Kitchen Warm Room	1,978	80	(128)	(1,930)	-
Fixed Asset Reserve	166,157	-	-	-	166,157
	168,135	80	(128)	(1,930)	166,157

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Community Kitchen Warm Room	-	2,330	(1,095)	743	1,978
New Path	-	1,000	(1,140)	140	-
Fixed Asset Reserve	-	-	-	166,157	166,157
	-	3,330	(2,235)	167,040	168,135

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	42,606	28,610	(33,490)	1,930	39,656

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	203,999	31,580	(25,933)	(167,040)	42,606

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total

	funds	funds	
	2024	**2024**	**2024**
	£	**£**	**£**
At 31 March 2024:			
Tangible assets	-	166,157	166,157
Investments	1	-	1
Current assets/(liabilities)	39,655	-	39,655
	39,656	166,157	205,813

	Unrestricted funds	**Restricted funds**	**Total**
	2023	**2023**	**2023**
	£	**£**	**£**
At 31 March 2023:			
Tangible assets	-	166,157	166,157
Investments	1	-	1
Current assets/(liabilities)	42,605	1,978	44,583
	42,606	168,135	210,741

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

19 Subsidiaries

Details of the charity's subsidiaries at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	Indirect
The Village Hall Limited	UK	Trading	Ordinary	100.00	

Accounts

Charity registration number 1161350

Company registration number 09357351 (England and Wales)

Lakenheath Peace Memorial Hall

Annual report and unaudited financial statements

For the year ended 31 March 2023

LAKENHEATH PEACE MEMORIAL HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr E Little Ms V Little Ms C Mallett Mr A Stockton Ms S Woodhead
Charity number	1161350
Company number	09357351
Registered office	98 High Street Lakenheath Brandon Suffolk IP27 9EW
Independent examiner	Hayden Watson Elstree House Watson's Yard High Street Cottenham Cambridge CB24 8RX

LAKENHEATH PEACE MEMORIAL HALL

CONTENTS

LAKENHEATH PEACE MEMORIAL HALL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity exists to run the village hall for the benefit of the people of Lakenheath. Towards that end, it endeavours to run the letting of the hall efficiently, to maintain the premises to a high standard and to create a place that village people will want to use.

Financial review

The net result for the year was a surplus of £6,742 (2022 deficit of £5,118).

The charity is very grateful to The Village Hall Limited for their donation of £7,650, Christian Enterprise Foundation for their donation of £1,000 and a grant of £1,232 from the Parish Council.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 16 December 2014, and registered as a charity, taking over from the charity with the same name. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute £1 each

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr E Little
Ms V Little
Ms C Mallett
Mr A Stockton
Ms S Woodhead

Recruitment and appointment of trustees

The directors may be appointed at a general meeting of the Charity so long as the total number does not exceed 12. All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure

[Details of organisational structure.]

The trustees' report was approved by the Board of Trustees.

....

Ms V Little

Trustee

Date: ....

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Lakenheath Peace Memorial Hall for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They 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.

LAKENHEATH PEACE MEMORIAL HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LAKENHEATH PEACE MEMORIAL HALL

I report to the trustees on my examination of the financial statements of Lakenheath Peace Memorial Hall (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity’s financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Hayden Watson

Elstree House
Watson's Yard
High Street
Cottenham
Cambridge
CB24 8RX

Dated: ....

LAKENHEATH PEACE MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
Income from:					
Donations and legacies	**3**	9,174	3,113	12,287	22,270
Charitable activities	**4**	22,406	217	22,623	17,845
Total income		31,580	3,330	34,910	40,115
Expenditure on:					
Raising funds	**5**	469	-	469	466
Charitable activities	**6**	25,464	2,235	27,699	44,767
Total expenditure		25,933	2,235	28,168	45,233
Net income/(expenditure)		5,647	1,095	6,742	(5,118)
Transfers between funds		(167,040)	167,040	-	-
Net movement in funds		(161,393)	168,135	6,742	(5,118)
Reconciliation of funds:					
Fund balances at 1 April 2022		203,999	-	203,999	209,117
Fund balances at 31 March 2023		42,606	168,135	210,741	203,999

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LAKENHEATH PEACE MEMORIAL HALL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**11**		166,157		166,157
Investments	**12**		1		1
			166,158		166,158
Current assets					
Debtors	**13**	2,782		1,178	
Cash at bank and in hand		43,034		39,356	
		45,816		40,534	
Creditors: amounts falling due within one year	**14**	1,233		2,693	
Net current assets			44,583		37,841
Total assets less current liabilities			210,741		203,999
The funds of the charity					
Restricted income funds	**15**		168,135		-
Unrestricted funds			42,606		203,999
			210,741		203,999

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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 trustees on ....

....
Ms V Little
Trustee

Company registration number 09357351 (England and Wales)

1 Accounting policies

Charity information

Lakenheath Peace Memorial Hall is a private company limited by guarantee incorporated in England and Wales. The registered office is 98 High Street, Lakenheath, Brandon, Suffolk, IP27 9EW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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:

Freehold land and buildings	Not depreciated

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 recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity 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).

1.9 Cash and cash equivalents

Cash and cash equivalents 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.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	9,174	881	10,055	3	-	3
Grants	-	2,232	2,232	22,267	-	22,267
	9,174	3,113	12,287	22,270	-	22,270

4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Heading #ac989						
Hall hire	19,523	217	19,740	15,951	-	15,951
Charitable rental income	2,883	-	2,883	1,894	-	1,894
	22,406	217	22,623	17,845	-	17,845

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	469	466

6 Expenditure on charitable activities

	Hall hire 2023 £	Hall hire 2022 £
Direct costs		
Equipment	1,554	638
Rates	2,384	1,388
Cleaning	3,789	7,810
Light, Power and Heating	4,259	4,622
Repairs and Maintenance	11,652	25,640
Computer software and consumables	404	574
Insurance	1,112	1,305
Postage	-	17
Printing and stationery	60	42
Telephone	734	812
Subscriptions	136	105
Sundry	478	698
	26,562	43,651
Share of support and governance costs (see note 7)		
Governance	1,137	1,116
	27,699	44,767
Analysis by fund		
Unrestricted funds	25,464	44,767
Restricted funds	2,235	-
	27,699	44,767

7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	1,137	1,116
Analysed between:		
Hall hire	1,137	1,116

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2022	166,157
At 31 March 2023	166,157
Carrying amount	
At 31 March 2023	166,157
At 31 March 2022	166,157

12 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2022 & 31 March 2023	1
Carrying amount	
At 31 March 2023	1
At 31 March 2022	1

12 Fixed asset investments **(Continued)**

Other investments comprise:	Notes	2023 £	2022 £
Investments in subsidiaries	19	1	1

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	2,782	1,178

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	1,460
Amounts owed to subsidiary undertakings	142	142
Accruals and deferred income	1,091	1,091
	1,233	2,693

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Community Kitchen Warm Room	-	2,330	(1,095)	743	1,978
New Path	-	1,000	(1,140)	140	-
Fixed Asset Reserve	-	-	-	166,157	166,157
	-	3,330	(2,235)	167,040	168,135

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	203,999	31,580	(25,933)	(167,040)	42,606

Previous year:	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	209,117	40,115	(45,233)	-	203,999

17 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	-	166,157	166,157
Investments	1	-	1
Current assets/(liabilities)	42,605	1,978	44,583
	42,606	168,135	210,741

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible assets	166,157	-	166,157
Investments	1	-	1
Current assets/(liabilities)	37,841	-	37,841
	203,999	-	203,999

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

19 Subsidiaries

Details of the charity's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
The Village Hall Limited	UK	Trading	Ordinary	100.00	

Accounts

Registered number: 09357351
Charity number: 1161350

Lakenheath Peace Memorial Hall

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31/03/2022

Prepared By:
Blackbird Accountancy
Taxation and accountancy
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2022

TRUSTEES

REGISTERED OFFICE

98 High Street
Lakenheath
Suffolk
IP27 9EW

COMPANY NUMBER

09357351

CHARITY NUMBER

1161350

ACCOUNTANTS

Blackbird Accountancy
Taxation and accountancy
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

ACCOUNTS
FOR THE YEAR ENDED 31/03/2022

CONTENTS

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was Management of a village hall .

STRUCTURE GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees meet monthly to make financial decisions and to review progress towards the objectives of the charity. The day-to-day running of the organisation is handled by this committee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Goveming Document

The organisation is a charitable company limited by guarantee, incorporated on 16 December 2014 and registered as a charity taking over from the unincorporated charity of the same name. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute £1 each.

Recruitment and Appointment of the Management Committee

The directors may be appointed at a general meeting of the Charity so long as the total number does not exceed 12.

All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

Trustee Induction and Training

All Trustees are given a copy of the charity's articles. Training seminars are being considered for trustees in the coming year.

Responsibilties of the Management Committee

Company Law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

select suitable accounting policies and then apply them consistently

make judgements and estimates that are reasonable and prudent; and

prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee include directors and volunteers.

In accordance with company law, as the company's directors, we certify that:

so far as we are aware, there is no relevant information of which the company's independent examiner was not made aware; and

as the directors of the company we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's independent examiner was aware of that information.

FINANCIAL REPORT

The net result for the year was a deficit of £5,118 (2021 deficit of £3,359). As a result of the pandemic, rental income was restricted and came to £2,720 for the year as a whole. Hall hire came to £15,951.

Fundraising

Voluntary income for the year, comprising gifts from individual donors stood at £Nil. The charity does not employ professional fundraisers, but holds fundraising events.

Grants and other donations

The charity had cash donations during the year of £3. In addition, it received two £8,000 Hospitality & Leisure Restart grants from West Suffolk Council. Later on, it received a further £2,667 from West Suffolk Council as an Omicron Hospitality and Leisure Restart Grant. Lakenheath Parish Council also gave a grant of £3,000 from its locality budget and the Christian Enterprise Foundation made a grant of £600 to pay for new tables for the Committee Room.

Reserves and investment policy

The trustees consider it prudent to aim to maintain unrestricted reserves equivalent to six months' support costs together with three months' expenditure. This amounts to approximately £10,000. Total unrestricted reserves at 31 March 2022 were £203,999 (2021 £209,117). These reserves include the value of the Village Hall itself.

PUBLIC BENEFIT STATEMENT

The Trustees regularly review the charity's activities to ensure the highest benefit to the public. The Trustees confirm that they have considered the guidance contained in the Charity Commission's general guidance on public benefit in setting the charity's aims and objectives and in planning particular activities. The charity exists to run the village hall for the benefit of the people of Lakenheath and surrounding area.

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

Examples of steps taken to ensure broad public accessibility include

The hall is regularly booked with a variety of social groups from the village and surrounding area.

Special rates are available for groups operating for the benefit of children, the elderly and other disadvantaged groups.

Events are regularly advertised in the village.

OBJECTIVES AND ACTIVITIES

The charity exists to run the village hall for the benefit of the people of Lakenheath. Towards that end, it endeavours to run the letting of the hall efficiently, to maintain the premises to a high standard and to create a place that village people will want to use.

PLANS FOR FUTURE PERIODS

The charity plans to continue to run the village hall.

TRUSTEES RESPONSIBILITIES STATEMENT

The Trustees (who are also the Directors of Lakenheath Peace Memorial Hall for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure 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 accounting estimates that are reasonable and prudent, and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. They 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.

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

APPROVED BY THE BOARD ON 26 MAY 2022

Signed V J Little

Valerie Jean Little

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LAKENHEATH PEACE MEMORIAL HALL

I report on the accounts of the company for the year ended 31/03/2022 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;

- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention, apart from those matters in the disclosure statement:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

....

Date: 26/05/2022 Blackbird Accountancy Elizabeth Kluyzman MA FCA

Blackbird Accountancy
Taxation and accountancy
The Old Rectory
Worlington

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2022

Bury St Edmunds
Suffolk
IP28 8RU
01638711642

Statement of Financial Activities
for the year ended 31/03/2022

	Unrestricted funds	Restricted funds	2022 Total	*2021 Total*
	£	£	£	*£*
Income				
Income from generated funds				
Donations and legacies	22,270	-	22,270	*40,554*
Income from charitable activities	17,845	-	17,845	*4,777*
Total Income and endowments	**40,115**	-	**40,115**	*45,331*
Expenses				
Costs of generating funds				
Expenditure on Raised funds	466	-	466	*315*
Expenditure on Charitable activities	44,767	-	44,767	*36,768*
Total Expenses	**45,233**	-	**45,233**	*37,083*
Net gains on investments				
Net income	**(5,118)**	-	**(5,118)**	*8,248*
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	**(5,118)**	-	**(5,118)**	*8,248*
Total funds brought forward	209,117	-	209,117	*200,869*
Net funds carried forward	**203,999**	-	**203,999**	*209,117*

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

BALANCE SHEET AT 31/03/2022

	Notes		2022 £		2021 £
FIXED ASSETS					
Tangible assets	2		166,157		166,157
Investments	3		1		1
			166,158		166,158
CURRENT ASSETS					
Debtors (amounts falling due within one year)	4	1,178		1,660	
Cash at bank and in hand		39,356		42,299	
		40,534		43,959	
CREDITORS: Amounts falling due within one year	5	2,693		1,000	
NET CURRENT ASSETS			37,841		42,959
TOTAL ASSETS LESS CURRENT LIABILITIES			203,999		209,117
CAPITAL AND RESERVES					
Unrestricted funds	7				
General fund			203,999		209,117
			203,999		209,117

For the year ending 31/03/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on 26/05/2022 and signed on their behalf by

....

Valerie Jean Little
Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2022

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

1g. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

1h. Investments

Fixed asset investments are shown at cost less amounts written off.
Provisions are made for permanent fluctuations in value.

2. TANGIBLE FIXED ASSETS

	Land And Buildings	Total
	£	£
Cost		
At 01/04/2021	166,157	166,157
At 31/03/2022	166,157	166,157
Depreciation		
At 31/03/2022	-	-
Net Book Amounts		
At 31/03/2022	166,157	166,157
At 31/03/2021	166,157	166,157

3. FINANCIAL ASSETS

	Shares in group companies and participating interests	Total
	£	£
Cost		
At 01/04/2021	1	1
At 31/03/2022	1	1
Amortisation		
Net Book Amounts		
At 31/03/2022	1	1
At 31/03/2021	1	1

4. DEBTORS

	2022	*2021*
	£	*£*
Amounts falling due within one year:		
Trade debtors	1,178	*228*
Other debtors	-	*1,432*
	1,178	*1,660*

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	*2021*
	£	£
Trade creditors	1,460	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	142	-
Other creditors	1,091	*1,000*
	2,693	*1,000*

6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2022 there were 5 members.

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	209,117	40,114	(45,232)	-	203,999
	209,117	40,114	(45,232)	-	203,999

8. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£

Village Hall
Lakenheath Peace Memorial Hall / Lakenheath Community Centre

The Village Hall Ltd
Trading subsidiary

9. THE VILLAGE HALL LTD

The Village Hall Limited, company registration number 09734566, was incorporated in August 2015 and is a wholly-owned trading subsidiary.

Incoming Resources
for the year ended 31/03/2022

		2022		2021
		£		£
Incoming resources				
Incoming resources from generated funds				
Grants				
Grant income	22,267		*40,484*	
		22,267		*40,484*
Donations				
Donations	3		*70*	
		3		*70*
		22,270		*40,554*
Charitable Activity				
Hall rental	1,894		*4,777*	
		1,894		*4,777*
		17,845		*4,777*
		40,115		*45,331*

Expenses
for the year ended 31/03/2022

	2022	2021
	£	£
Expenses		
Costs of generating funds		
Fundraising Trading Costs		
Entertainment costs	466	315
	466	315
	466	315
Charitable Activities		
Hall Rental		
Equipment	638	-
Rates	1,388	1,395
Heat and light	7,810	3,106
Cleaning	4,622	3,033
Repairs and renewals	25,640	25,164
Computer costs	574	309
Insurance	1,305	1,204
Postage	17	11
Printing	42	-
Stationery & office supplies	-	80
Telephone	812	585
Subscriptions	105	656
Sundry expenses	698	-
	43,651	35,543
Governance Costs		
Accountancy	1,116	1,225
	1,116	1,225
	45,233	37,083

LAKENHEATH PEACE MEMORIAL HALL

England & Wales - Charity number 1161350

Accounts

Registered number: 09357351
Charity number: 1161350

Lakenheath Peace Memorial Hall

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31/03/2021

Prepared By:
Blackbird Accountancy
Taxation and accountancy
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2021

TRUSTEES

REGISTERED OFFICE

98 High Street
Lakenheath
Suffolk
IP27 9EW

COMPANY NUMBER

09357351

CHARITY NUMBER

1161350

ACCOUNTANTS

Blackbird Accountancy
Taxation and accountancy
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

ACCOUNTS
FOR THE YEAR ENDED 31/03/2021

CONTENTS

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was Management of a village hall .

STRUCTURE GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees meet monthly to make financial decisions and to review progress towards the objectives of the charity. The day-to-day running of the organisation is handled by this committee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 16 December 2014 and registered as a charity taking over from the unincorporated charity of the same name. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute £1 each.

Recruitment and Appointment of the Management Committee

The directors may be appointed at a general meeting of the Charity so long as the total number does not exceed 12.

All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

Trustee Induction and Training

All Trustees are given a copy of the charity's articles. Training seminars are being considered for trustees in the coming year.

Responsibilties of the Management Committee

Company Law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

select suitable accounting policies and then apply them consistently

make judgements and estimates that are reasonable and prudent; and

prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee include directors and volunteers.

In accordance with company law, as the company's directors, we certify that:

so far as we are aware, there is no relevant information of which the company's independent examiner was not made aware; and

as the directors of the company we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's independent examiner was aware of that information.

FINANCIAL REPORT

The net result for the year was a deficit of £8,248 (2021 deficit of £3,359). As a result of the pandemic, rental income was restricted and came to £4,707 for the year as a whole. Thanks for the generous grants from West Suffolk, many disruptive repairs, such as replacing windows, were done while the halls were shut.

Fundraising

Voluntary income for the year, comprising gifts from individual donors stood at £Nil. The charity does not employ professional fundraisers, but holds fundraising events.

Grants and other donations

The charity had cash donations during the year of £70. In addition it received two £10,000 grants from West Suffolk Council on account of operating from two buildings subject to an exemption from rates. Later on during the pandemic, it received a further £20,484 from West Suffolk Council in Business Interruption Grants..

Reserves and investment policy

The trustees consider it prudent to aim to maintain unrestricted reserves equivalent to six months' support costs together with three months' expenditure. This amounts to approximately £10,000. Total unrestricted reserves at 31 March 2021 were £209,117(2020 £200,869). These reserves include the value of the Village Hall itself.

PUBLIC BENEFIT STATEMENT

The Trustees regularly review the charity's activities to ensure the highest benefit to the public. The Trustees confirm that they have considered the guidance contained in the Charily Commission's general guidance on public benefit in setting the charity's aims and objectives and in planning particular activities. The charity exists to run the village hall for the benefit of the people of Lakenheath and surrounding area.

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT

Examples of steps taken to ensure broad public accessibility include

The hall is regularly booked with a variety of social groups from the village and surrounding area.

Special rates are available for groups operating for the benefit of children, the elderly and other disadvantaged groups.

Events are regularly advertised in the village.

OBJECTIVES AND ACTIVITIES

The charity exists to run the village hall for the benefit of the people of Lakenheath. Towards that end, it endeavours to run the letting of the hall efficiently, to maintain the premises to a high standard and to create a place that village people will want to use.

PLANS FOR FUTURE PERIODS

The charity plans to continue to run the village hall.

TRUSTEES RESPONSIBILITIES STATEMENT

The Trustees (who are also the Directors of Lakenheath Peace Memorial Hall for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure 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 accounting estimates that are reasonable and prudent, and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. They 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.

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT

APPROVED BY THE BOARD ON 1 OCTOBER 2020

Signed

Valerie Jean Little

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LAKENHEATH PEACE MEMORIAL HALL

I report on the accounts of the company for the year ended 31/03/2021 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention, apart from those matters in the disclosure statement:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

....

Date:

Blackbird Accountancy
Taxation and accountancy
The Old Rectory
Worlington

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2021

Bury St Edmunds
Suffolk
IP28 8RU
01638711642

Statement of Financial Activities
for the year ended 31/03/2021

	Unrestricted funds	Restricted funds	2021 Total	*2020 Total*
	£	**£**	**£**	*£*
Income				
Income from generated funds				
Donations and legacies	40,554	-	40,554	*9,510*
Income from charitable activities	4,777	-	4,777	*33,007*
Total Income and endowments	**45,331**	**-**	**45,331**	*42,517*
Expenses				
Costs of generating funds				
Expenditure on Raised funds	315	-	315	*2,114*
Expenditure on Charitable activities	36,768	-	36,768	*43,762*
Total Expenses	**37,083**	**-**	**37,083**	*45,876*
Net gains on investments				
Net Income	**8,248**	**-**	**8,248**	*(3,359)*
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	**8,248**	**-**	**8,248**	*(3,359)*
Total funds brought forward	200,869	-	200,869	*204,228*
Net funds carried forward	**209,117**	**-**	**209,117**	*200,869*

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

BALANCE SHEET AT 31/03/2021

	Notes		2021 £		*2020 £*
FIXED ASSETS					
Tangible assets	2		166,157		*166,157*
Investments	3		1		*1*
			166,158		*166,158*
CURRENT ASSETS					
Debtors (amounts falling due within one year)	4	1,660		*3,834*	
Cash at bank and in hand		42,299		*31,877*	
		43,959		*35,711*	
CREDITORS: Amounts falling due within one year	5	1,000		*1,000*	
NET CURRENT ASSETS			42,959		*34,711*
TOTAL ASSETS LESS CURRENT LIABILITIES			209,117		*200,869*
CAPITAL AND RESERVES					
Unrestricted funds	**7**				
General fund			209,117		*200,869*
			209,117		*200,869*

For the year ending 31/03/2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on 31/07/2021 and signed on their behalf by

....

Valerie Jean Little

Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2021

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

1g. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

1h. Investments

Fixed asset investments are shown at cost less amounts written off.

Provisions are made for permanent fluctuations in value.

2. TANGIBLE FIXED ASSETS

	Land And Buildings	Total
	£	£
Cost		
At 01/04/2020	166,157	166,157
At 31/03/2021	166,157	166,157
Depreciation		
At 31/03/2021	-	-
Net Book Amounts		
At 31/03/2021	166,157	166,157
At 31/03/2020	166,157	166,157

3. FINANCIAL ASSETS

	Shares in group companies and participating interests	Total
	£	£
Cost		
At 01/04/2020	1	1
At 31/03/2021	1	1
Amortisation		
Net Book Amounts		
At 31/03/2021	1	1
At 31/03/2020	1	1

4. DEBTORS	**2021**	*2020*
	£	*£*
Amounts falling due within one year:		
Trade debtors	228	*2,402*
Other debtors	1,432	*1,432*
	1,660	*3,834*

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	*2020*
	£	*£*
Other creditors	1,000	*1,000*
	1,000	*1,000*

6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2021 there were 5 members.

7. UNRESTRICTED FUNDS

	Brought forward	**Incoming resources**	**Outgoing resources**	**Transfers**	**Carried forward**
	£	**£**	**£**	**£**	**£**
General fund	200,869	45,331	(37,083)	-	209,117
	200,869	45,331	(37,083)	-	209,117

8. RESTRICTED FUNDS

	Brought forward	**Incoming resources**	**Outgoing resources**	**Transfers**	**Carried forward**
	£	**£**	**£**	**£**	**£**

Village Hall
Lakenheath Peace Memorial Hall / Lakenheath Community Centre

The Village Hall Ltd
Trading subsidiary

9. THE VILLAGE HALL LTD

The Village Hall Limited, company registration number 09734566, was incorporated in August 2015 and is a wholly-owned trading subsidiary.

Incoming Resources
for the year ended 31/03/2021

		2021		2020
		£		£
Incoming resources				
Incoming resources from generated funds				
Grants				
Grant income	40,484		-	
		40,484		-
Donations				
Donations	70		*9,510*	
		70		*9,510*
		40,554		*9,510*
Charitable Activity				
Hall rental	4,777		*32,654*	
Miscellaneous refunds	-		*353*	
		4,777		*33,007*
		4,777		*33,007*
		45,331		*42,517*

Expenses
for the year ended 31/03/2021

	2021	*2020*
	£	*£*
Expenses		
Costs of generating funds		
Fundraising Trading Costs		
Fund-raising supplies	-	*1,113*
Entertainment costs	315	*1,001*
	315	*2,114*
	315	*2,114*
Charitable Activities		
Hall Rental		
Rates	1,395	*1,483*
Heat and light	3,106	*6,906*
Cleaning	3,033	*11,015*
Repairs and renewals	25,164	*18,910*
Computer costs	309	*824*
Insurance	1,204	*1,587*
Postage	11	*28*
Stationery & office supplies	80	*110*
Telephone	585	*746*
Subscriptions	656	*-*
Licences	-	*1,100*
Sundry expenses	-	*28*
	35,543	*42,737*
Governance Costs		
Accountancy	1,225	*1,025*
	1,225	*1,025*
	37,083	*45,876*