

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE

England & Wales · Charity number 1182009

Details

Other names GREAT MASSINGHAM VILLAGE HALL

Status Registered

Legal form CIO

Registered 2019-02-13

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

Contact

Address Great Massingham Village Hall
58 Station Road
Great Massingham
King's Lynn
PE32 2HU

Phone 01485520588

Email greatmassinghamvillagehall@gmail.com

Website <http://www.greatmassingham.net/village-hall-sports/>

Activities

Objects: TO ESTABLISH AND RUN A VILLAGE HALL AND INSTITUTE AND IN THE DISCRETION OF THE TRUSTEES A BOWLING GREEN TENNIS COURT OR RECREATION GROUND AND TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF GREAT MASSINGHAM ("AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUAL WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: The objects of CIO are to establish and run a village hall and institute (social club) and in the discretion of the Trustees a bowling green, tennis courts and recreation ground and the provision of recreation or other leisure activities for the benefit of the inhabitants of the Parish of Great Massingham and the public at large.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** The General Public/mankind

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£18,093	£11,357	-	-
2024-03-31	£20,020	£16,123	-	-
2023-03-31	£18,907	£12,991	-	-
2022-03-31	£0	£0	-	-
2021-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Barbara Wanda Nadel		2023-06-01
Caroline Hurcomb		2025-01-01
Clare Margaret Parker		2024-09-03
DAVID MORRELL		2023-01-21
Deborah Lambert		2022-06-22
Diane Murphy		2025-01-01
Helen Morrell		2024-09-03
Oliver Locke		2024-09-03
Peter James		2024-09-03
Tess Perrem		2025-01-01
Tina Susan Andrew		2022-06-22

Linked charities

- GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE (1182009-1)
- THE JUBILEE FIELD (1182009-2)

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE

England & Wales - Charity number 1182009

Accounts

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
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 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

The objectives of the Charity remain to provide and maintain Village Hall and Bar, a bowling green, tennis courts and the Jubilee Field for the of the people of the parish of Great Massingham and those who visit our village. The Trustees have paid due regard to the guidance issued by the Charity Commission in matters of governance and seek advice from Community Action Norfolk.

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

Achievements and performance

The Village Hall is the community hub of the Village and provides a venue and meeting place for the Village and neighbouring villages.

Twenty-three different clubs and societies as well as those organising private functions rely on the Village Hall as a focal point and the Trustees estimate up to six hundred people from Massingham and the surrounding villages use the facility each month. As such, the Trustees see their principal responsibilities are to improve, maintain and promote the Hall as the key meeting place for the village and by doing so, we will maintain the income from the use of the Hall. Whilst the Hall is a charity it is principally a vehicle for many other charities to raise funds and over the years, many tens of thousands of pounds have been raised for good causes. The Trustees are also overseeing the Community Interest Company (CIC) and appoint and monitor the Directors that administer the Social Club. The Social Club generates funds that go towards maintaining the Hall and Social Club as a whole.

The Trustees key objectives for 2023/24 have been as follows: -

To get the Hall back on a firm financial footing following the financial fall-out of the Covid-19 pandemic by revisiting our established fixed expenditures and renegotiating prices or seeking out new suppliers and partners.

To improve our overall financial planning so that provision is made for more exceptional expenditure.

To enhance our Maintenance Planning to ensure the Hall is kept in good repair whilst avoiding peaks and troughs of spending.

To ensure that our costs are kept as low as possible when purchasing essential goods and services for the Hall and Social Club.

The Trustees have been successful in meeting all these objectives against a background of significant increases in costs across the board.

The Trustees will seek to have reinitiated a website which will be operating within the next few months to inform people about the facilities offered by the Hall, especially for weddings and lifetime celebrations. Equally, the website will improve spreading the word of 'What's on at the Hall'.

Working with the Parish Council we have been able to designate our overflow car park as the Village Car Park to provide an alternative to those visiting parking on the greens. At this time, we had hoped to be announcing that the Hall has four Electric Vehicle Chargers up and running to provide a service for the Village and an income for the Hall using the 'Plug-In Norfolk' Scheme. However, whilst the wiring and chargers are in place the chargers chosen by the Scheme have proved unable to connect to the 'back office' meaning payments cannot be collected. Hopefully, the 'Plug-In' Scheme will replace the chargers in the next few weeks and we can finally get EV charging at the Hall underway.

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

We are happy to have been able to help facilitate the refurbishment of the tennis courts with the Tennis Club. This adds further to flood light installation in 2021.

The Hall has provided a base for the Surgery to provide health checks to over fifties in the village.

We are delighted that regular bingo has come back to the Hall to be enjoyed by many and thanks go to Diane Curson and Mel Whitmore for being instrumental in making this happen.

The main priorities for the next twelve months are:-

To celebrate the Hall's Centenary Year.

Explore the feasibility of moving the Pre-School onto The Jubilee Field.

We will seek to maximise the revenue the Hall delivers by promoting it for events, parties and life celebrations.

The Trustees will find ways to support the CIC to improve the environment in the Social Club.

There are initial plans to see if a Multi-Use Games Area can be secured and maintained on the Jubilee Field.

The Trustees would like to provide two outdoor table-tennis tables.

To ensure the Electric Vehicle Car Chargers are up-and-running as soon as possible.

The Trustees are still keen to complete phase two of the Hall Refurbishment to tidy-up the North wall and rehouse the Community Car's administration.

Finally, to change our Accounting Software to streamline our financial management, reduce our costs and bring us in line with our accountants' systems.

Financial review

The finances of the Hall remain on an even keel with improvement seen since the lockdowns ended and people have started, once again, to organise events in the Hall. Takings for the Hall are up 11.5 per cent over the previous year. The Trustees are planning to see the Hall used for more 'Life events' in the coming year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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:

Mrs T Andrew

Mrs D Lambert

Mrs K Frazer

Mr J R Ryan

Mr N Carlton

Mrs B W Nadel

Mr D Morrell

Mrs H Morrell

Mr A Brown

Mr O Locke

Mrs C M Parker

Mr P James

Mrs T Perrem

Mrs D Murphy

Mrs C Hurcomb

(Appointed 3 September 2024)

(Appointed 3 September 2024)

(Appointed 3 September 2024)

(Appointed 3 September 2024)

(Appointed 1 January 2025)

(Appointed 1 January 2025)

(Appointed 1 January 2025)

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
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	-	-	-	5,667	-	5,667
Charitable activities	4	18,093	-	18,093	14,353	-	14,353
Total income		<u>18,093</u>	<u>-</u>	<u>18,093</u>	<u>20,020</u>	<u>-</u>	<u>20,020</u>
Expenditure on:							
Charitable activities	5	11,357	-	11,357	16,123	-	16,123
Net income for the year/ Net movement in funds		6,736	-	6,736	3,897	-	3,897
Fund balances at 1 April 2024		<u>103,769</u>	<u>8,770</u>	<u>112,539</u>	<u>99,872</u>	<u>8,770</u>	<u>108,642</u>
Fund balances at 31 March 2025		<u><u>110,505</u></u>	<u><u>8,770</u></u>	<u><u>119,275</u></u>	<u><u>103,769</u></u>	<u><u>8,770</u></u>	<u><u>112,539</u></u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET**

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		79,948		79,845
Current assets					
Debtors	11	120		1,474	
Investments	12	5,133		6,525	
Cash at bank and in hand		35,524		26,145	
		<u>40,777</u>		<u>34,144</u>	
Creditors: amounts falling due within one year	13	<u>(1,450)</u>		<u>(1,450)</u>	
Net current assets			<u>39,327</u>		<u>32,694</u>
Total assets less current liabilities			<u>119,275</u>		<u>112,539</u>
The funds of the charity					
Restricted income funds	14		8,770		8,770
Unrestricted funds	15		110,505		103,769
			<u>119,275</u>		<u>112,539</u>

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

.....
Mr D Morrell
Trustee

.....
Mrs H Morrell
Trustee

Company registration number 1182009 (England and Wales)

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Facility Income	18,093	9,455
Dance and Fund raising	-	4,898
	<u>18,093</u>	<u>14,353</u>

5 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs	1,325	1,169
Depreciation and impairment	1,356	2,895
Insurance	2,992	750
Book-keeping and accountancy	4,885	4,665
Sundry expenses	-	1,325
Repairs and maintenance - Fire and intruder	-	253
Repairs and maintenance - Grounds maintenance	-	3,945
Cleaning	799	1,121
Waste and recycling	<u>11,357</u>	<u>16,123</u>
Analysis by fund	11,357	16,123
Unrestricted funds	<u>11,357</u>	<u>16,123</u>

6 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of owned tangible fixed assets	<u>1,325</u>	<u>1,169</u>

7 Trustees

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

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 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:

9 Taxation

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

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	76,202	6,048	82,250
Additions	-	1,429	1,429
At 31 March 2025	<u>76,202</u>	<u>7,477</u>	<u>83,679</u>
Depreciation and impairment			
At 1 April 2024	-	2,406	2,406
Depreciation charged in the year	-	1,325	1,325
At 31 March 2025	<u>-</u>	<u>3,731</u>	<u>3,731</u>
Carrying amount			
At 31 March 2025	<u>76,202</u>	<u>3,746</u>	<u>79,948</u>
At 31 March 2024	<u>76,202</u>	<u>3,643</u>	<u>79,845</u>

11 Debtors

Amounts falling due within one year:

Prepayments and accrued income

2025 £	2024 £
120	1,474

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12	Current asset investments	2025	2024
		£	£
	Loans	<u>5,133</u>	<u>6,525</u>

13	Creditors: amounts falling due within one year	2025	2024
		£	£
	Accruals and deferred income	<u>1,450</u>	<u>1,450</u>

14 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	At 31 March
	2024	2025
	£	£
	<u>8,770</u>	<u>8,770</u>
Previous year:	At 1 April	At 31 March
	2023	2024
	£	£
	<u>8,770</u>	<u>8,770</u>

15 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	Incoming	Resources	At 31 March
	2024	resources	expended	2025
	£	£	£	£
General funds	<u>103,769</u>	<u>18,093</u>	<u>(11,357)</u>	<u>110,505</u>
Previous year:	At 1 April	Incoming	Resources	At 31 March
	2023	resources	expended	2024
	£	£	£	£
General funds	<u>99,872</u>	<u>20,020</u>	<u>(16,123)</u>	<u>103,769</u>

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	79,948	-	79,948
Current assets/(liabilities)	30,557	8,770	39,327
	<u>110,505</u>	<u>8,770</u>	<u>119,275</u>
	<u><u>110,505</u></u>	<u><u>8,770</u></u>	<u><u>119,275</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	79,845	-	79,845
Current assets/(liabilities)	23,924	8,770	32,694
	<u>103,769</u>	<u>8,770</u>	<u>112,539</u>
	<u><u>103,769</u></u>	<u><u>8,770</u></u>	<u><u>112,539</u></u>

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

C10

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Mrs T Andrew
Mrs D Lambert
Mrs K Frazer
Mr J R Ryan
Mr N Carlton
Mrs B W Nadel
Mr D Morrell
Mrs H Morrell
Mr A Brown (Appointed 3 September 2024)
Mr O Locke (Appointed 3 September 2024)
Mrs C M Parker (Appointed 3 September 2024)
Mr P James (Appointed 3 September 2024)
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Mrs D Murphy (Appointed 1 January 2025)
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Charity number

1182009

Company number

1182009

Registered office

Great Massingham Village Hall
Station Road
Great Massingham
King's Lynn
Norfolk
PE32 2HU

Accountants

Mapus-Smith & Lemmon LLP
48 King Street
King's Lynn
Norfolk
England
PE30 1HE

Draft Financial Statements at 09 May 2025 at 09:53:12
GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
CONTENTS

	Page
Trustees report	1 - 3
Accountants' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

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**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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Mrs D Lambert

Mrs K Frazer

Mr J R Ryan

Mr N Carlton

Mrs B W Nadel

Mr D Morrell

Mrs H Morrell

Mr A Brown

Mr O Locke

Mrs C M Parker

Mr P James

Mrs T Perrem

Mrs D Murphy

Mrs C Hurcomb

(Appointed 3 September 2024)

(Appointed 3 September 2024)

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**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Appointment of new Trustees

The CIO has a formal Trustee Recruitment policy and process. New Trustees positions can be advertised by the CIO or nominations from the management team and the existing Trustees can be put forward. Those nominated and appointed are elected at the first AGM following appointment.

The trustees report was approved by the Board of Trustees.

.....
Mr D Morrell
Trustee

.....
Mrs H Morrell
Trustee

Date:

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION**

**CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION
OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF GREAT
MASSINGHAM VILLAGE HALL AND INSTITUTE FOR THE YEAR ENDED 31 MARCH
2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Great Massingham Village Hall and Institute for the year ended 31 March 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 15 June 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Great Massingham Village Hall and Institute and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Great Massingham Village Hall and Institute and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Great Massingham Village Hall and Institute has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Great Massingham Village Hall and Institute. You consider that Great Massingham Village Hall and Institute is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Great Massingham Village Hall and Institute. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Mapus-Smith & Lemmon LLP

Chartered Accountants

48 King Street

King's Lynn

Norfolk

PE30 1HE

England

Date:

Draft Financial Statements at 09 May 2025 at 09:53:12
GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
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Expenditure on:							
Charitable activities	5	11,357	-	11,357	16,123	-	16,123
Net income for the year/ Net movement in funds		<u>6,736</u>	<u>-</u>	<u>6,736</u>	<u>3,897</u>	<u>-</u>	<u>3,897</u>
Fund balances at 1 April 2024		<u>103,769</u>	<u>8,770</u>	<u>112,539</u>	<u>99,872</u>	<u>8,770</u>	<u>108,642</u>
Fund balances at 31 March 2025		<u><u>110,505</u></u>	<u><u>8,770</u></u>	<u><u>119,275</u></u>	<u><u>103,769</u></u>	<u><u>8,770</u></u>	<u><u>112,539</u></u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		79,948		79,845
Current assets					
Debtors	11	120		1,474	
Investments	12	5,133		6,525	
Cash at bank and in hand		35,524		26,145	
		40,777		34,144	
Creditors: amounts falling due within one year	13	(1,450)		(1,450)	
Net current assets			39,327		32,694
Total assets less current liabilities			119,275		112,539
The funds of the charity					
Restricted income funds	14		8,770		8,770
Unrestricted funds	15		110,505		103,769
			119,275		112,539

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

.....
 Mr D Morrell
 Trustee

.....
 Mrs H Morrell
 Trustee

Company registration number 1182009 (England and Wales)

Draft Financial Statements at 09 May 2025 at 09:53:12
GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Great Massingham Village Hall And Institute is a charity registered with the Charity Commission in England. The operational address is The Village Hall, Station Road, Great Massingham, Norfolk, PE32 2HU.

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 £.

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.

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

1.5 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	Nil depreciation
Fixtures and fittings	15% Reducing balance basis/10 year straight line

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.

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 £	Unrestricted funds 2024 £
Donations and gifts	-	3,667
Grants	-	2,000
	<u> </u>	<u> </u>
	-	5,667
	<u> </u>	<u> </u>

Draft Financial Statements at 09 May 2025 at 09:53:12
GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Facility Income	18,093	9,455
Dance and Fund raising	-	4,898
	<u>18,093</u>	<u>14,353</u>

5 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Depreciation and impairment	1,325	1,169
Insurance	1,356	2,895
Book-keeping and accountancy	2,992	750
Sundry expenses	4,885	4,665
Repairs and maintenance - Fire and intruder	-	1,325
Repairs and maintenance - Grounds maintenance	-	253
Cleaning	-	3,945
Waste and recycling	799	1,121
	<u>11,357</u>	<u>16,123</u>
Analysis by fund		
Unrestricted funds	<u>11,357</u>	<u>16,123</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>1,325</u>	<u>1,169</u>

7 Trustees

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

Draft Financial Statements at 09 May 2025 at 09:53:12
GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 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:

9 Taxation

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

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	76,202	6,048	82,250
Additions	-	1,429	1,429
At 31 March 2025	76,202	7,477	83,679
Depreciation and impairment			
At 1 April 2024	-	2,406	2,406
Depreciation charged in the year	-	1,325	1,325
At 31 March 2025	-	3,731	3,731
Carrying amount			
At 31 March 2025	76,202	3,746	79,948
At 31 March 2024	76,202	3,643	79,845

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	120	1,474

Draft Financial Statements at 09 May 2025 at 09:53:12
GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Current asset investments

	2025 £	2024 £
Loans	5,133	6,525

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,450	1,450

14 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 £	At 31 March 2025 £
8,770	8,770

Previous year:

At 1 April 2023 £	At 31 March 2024 £
8,770	8,770

15 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 £	At 31 March 2025 £
General funds	103,769	18,093	(11,357)	110,505

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	99,872	20,020	(16,123)	103,769

Draft Financial Statements at 09 May 2025 at 09:53:12
GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	79,948	-	79,948
Current assets/(liabilities)	30,557	8,770	39,327
	<u>110,505</u>	<u>8,770</u>	<u>119,275</u>
	<u><u>110,505</u></u>	<u><u>8,770</u></u>	<u><u>119,275</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	79,845	-	79,845
Current assets/(liabilities)	23,924	8,770	32,694
	<u>103,769</u>	<u>8,770</u>	<u>112,539</u>
	<u><u>103,769</u></u>	<u><u>8,770</u></u>	<u><u>112,539</u></u>

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE

England & Wales - Charity number 1182009

Accounts

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION 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

The objectives of the Charity remain to provide and maintain Village Hall and Bar, a bowling green, tennis courts and the Jubilee Field for the of the people of the parish of Great Massingham and those who visit our village. The Trustees have paid due regard to the guidance issued by the Charity Commission in matters of governance and seek advice from Community Action Norfolk.

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

Achievements and performance

The Village Hall is the community hub of the Village and provides a venue and meeting place for the Village and neighbouring villages.

Twenty-three different clubs and societies as well as those organising private functions rely on the Village Hall as a focal point and the Trustees estimate up to six hundred people from Massingham and the surrounding villages use the facility each month. As such, the Trustees see their principal responsibilities are to improve, maintain and promote the Hall as the key meeting place for the village and by doing so, we will maintain the income from the use of the Hall. Whilst the Hall is a charity it is principally a vehicle for many other charities to raise funds and over the years, many tens of thousands of pounds have been raised for good causes. The Trustees are also overseeing the Community Interest Company (CIC) and appoint and monitor the Directors that administer the Social Club. The Social Club generates funds that go towards maintaining the Hall and Social Club as a whole.

The Trustees key objectives for 2023/24 have been as follows: -

To get the Hall back on a firm financial footing following the financial fall-out of the Covid-19 pandemic by revisiting our established fixed expenditures and renegotiating prices or seeking out new suppliers and partners.

To improve our overall financial planning so that provision is made for more exceptional expenditure.

To enhance our Maintenance Planning to ensure the Hall is kept in good repair whilst avoiding peaks and troughs of spending.

To ensure that our costs are kept as low as possible when purchasing essential goods and services for the Hall and Social Club.

The Trustees have been successful in meeting all these objectives against a background of significant increases in costs across the board.

The Trustees will seek to have reinitiated a website which will be operating within the next few months to inform people about the facilities offered by the Hall, especially for weddings and lifetime celebrations. Equally, the website will improve spreading the word of 'What's on at the Hall'.

Working with the Parish Council we have been able to designate our overflow car park as the Village Car Park to provide an alternative to those visiting parking on the greens. At this time, we had hoped to be announcing that the Hall has four Electric Vehicle Chargers up and running to provide a service for the Village and an income for the Hall using the 'Plug-In Norfolk' Scheme. However, whilst the wiring and chargers are in place the chargers chosen by the Scheme have proved unable to connect to the 'back office' meaning payments cannot be collected. Hopefully, the 'Plug-In' Scheme will replace the chargers in the next few weeks and we can finally get EV charging at the Hall underway.

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

We are happy to have been able to help facilitate the refurbishment of the tennis courts with the Tennis Club. This adds further to flood light installation in 2021.

The Hall has provided a base for the Surgery to provide health checks to over fifties in the village.

We are delighted that regular bingo has come back to the Hall to be enjoyed by many and thanks go to Diane Curson and Mel Whitmore for being instrumental in making this happen.

The main priorities for the next twelve months are:-

To celebrate the Hall's Centenary Year.

Explore the feasibility of moving the Pre-School onto The Jubilee Field.

We will seek to maximise the revenue the Hall delivers by promoting it for events, parties and life celebrations.

The Trustees will find ways to support the CIC to improve the environment in the Social Club.

There are initial plans to see if a Multi-Use Games Area can be secured and maintained on the Jubilee Field.

The Trustees would like to provide two outdoor table-tennis tables.

To ensure the Electric Vehicle Car Chargers are up-and-running as soon as possible.

The Trustees are still keen to complete phase two of the Hall Refurbishment to tidy-up the North wall and rehouse the Community Car's administration.

Finally, to change our Accounting Software to streamline our financial management, reduce our costs and bring us in line with our accountants' systems.

Financial review

The finances of the Hall remain on an even keel with improvement seen since the lockdowns ended and people have started, once again, to organise events in the Hall. Takings for the Hall are up 11.5 per cent over the previous year. The Trustees are planning to see the Hall used for more 'Life events' in the coming year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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:

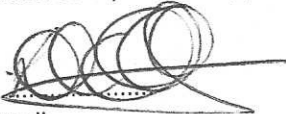
Mrs M Pratt	(Resigned 1 April 2023)
Mr P Ward	(Resigned 12 March 2024)
Mrs D Curson	(Resigned 1 April 2023)
Mrs T Andrew	
Mr V Woodbridge	(Resigned 1 April 2023)
Mrs D Lambert	
Mrs K Frazer	
Mr J R Ryan	(Appointed 1 June 2023)
Mr N Carlton	(Appointed 1 June 2023)
Mrs B W Nadel	
D Morrell	
Mrs H Morrell	(Appointed 12 March 2024)

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Appointment of new Trustees

The CIO has a formal Trustee Recruitment policy and process. New Trustees positions can be advertised by the CIO or nominations from the management team and the existing Trustees can be put forward. Those nominated and appointed are elected at the first AGM following appointment.

The trustees report was approved by the Board of Trustees.



.....
D Morrell
Trustee



.....
Mrs H Morrell
Trustee

Date: 13/09/2024

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION
OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF GREAT
MASSINGHAM VILLAGE HALL AND INSTITUTE FOR THE YEAR ENDED 31 MARCH
2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Great Massingham Village Hall and Institute for the year ended 31 March 2024, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 15 June 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Great Massingham Village Hall and Institute and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Great Massingham Village Hall and Institute and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Great Massingham Village Hall and Institute has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Great Massingham Village Hall and Institute. You consider that Great Massingham Village Hall and Institute is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Great Massingham Village Hall and Institute. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Mapus-Smith & Lemmon LLP

Chartered Accountants

01/10/2025

48 King Street
King's Lynn
Norfolk
PE30 1HE
England

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
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	5,667	-	5,667	2,849	3,000	5,849
Charitable activities	4	14,353	-	14,353	13,058	-	13,058
Total income		<u>20,020</u>	<u>-</u>	<u>20,020</u>	<u>15,907</u>	<u>3,000</u>	<u>18,907</u>
Expenditure on:							
Charitable activities	5	16,123	-	16,123	12,991	-	12,991
Assets transferred from charity		-	-	-	20,754	5,770	26,524
Net income for the year/		<u>3,897</u>	<u>-</u>	<u>3,897</u>	<u>23,670</u>	<u>8,770</u>	<u>32,440</u>
Fund balances at 1 April 2023		99,872	8,770	108,642	76,202	-	76,202
Fund balances at 31 March 2024		<u>103,769</u>	<u>8,770</u>	<u>112,539</u>	<u>99,872</u>	<u>8,770</u>	<u>108,642</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET**

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		79,845		81,014
Current assets					
Debtors	11	1,474		1,942	
Investments	12	6,525		11,525	
Cash at bank and in hand		26,145		16,331	
		<u>34,144</u>		<u>29,798</u>	
Creditors: amounts falling due within one year	13	<u>(1,450)</u>		<u>(2,170)</u>	
Net current assets			<u>32,694</u>		<u>27,628</u>
Total assets less current liabilities			<u>112,539</u>		<u>108,642</u>
Net assets excluding pension liability			<u>112,539</u>		<u>108,642</u>
The funds of the charity					
Restricted income funds	14		8,770		8,770
Unrestricted funds			103,769		99,872
			<u>112,539</u>		<u>108,642</u>

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.

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 13.9.24


D Morrell
Trustee


Mrs H Morrell
Trustee

Company registration number 1182009 (England and Wales)

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Great Massingham Village Hall And Institute is a charity registered with the Charity Commission in England. The operational address is The Village Hall, Station Road, Great Massingham, Norfolk, PE32 2HU.

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 £.

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.

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

(Continued)

1 Accounting policies

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.

1.5 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	Nil depreciation
Fixtures and fittings	15% Reducing balance basis/10 year straight line

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.

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	3,667	-	3,667	2,849	-	2,849
Grants	2,000	-	2,000	-	3,000	3,000
	<u>5,667</u>	<u>-</u>	<u>5,667</u>	<u>2,849</u>	<u>3,000</u>	<u>5,849</u>

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Heading #ac989	9,455	12,736
Facility Income	4,898	322
Dance and Fund raising	<u> </u>	<u> </u>
	<u>14,353</u>	<u>13,058</u>

5 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs		
Depreciation and impairment	1,169	1,236
Insurance	2,895	2,382
Book-keeping and accountancy	750	1,080
Sundry expenses	4,665	3,153
Repairs and maintenance - Fire and intruder	1,325	223
Repairs and maintenance - Grounds maintenance	253	188
Cleaning	3,945	3,744
Waste and recycling	1,121	985
	<u>16,123</u>	<u>12,991</u>
Analysis by fund		
Unrestricted funds	<u>16,123</u>	<u>12,991</u>

6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>1,169</u>	<u>1,236</u>

7 Trustees

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

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 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:

9 Taxation

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

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	76,202	6,048	82,250
At 31 March 2024	76,202	6,048	82,250
Depreciation and impairment			
At 1 April 2023	-	1,236	1,236
Depreciation charged in the year	-	1,169	1,169
At 31 March 2024	-	2,405	2,405
Carrying amount			
At 31 March 2024	76,202	3,643	79,845
At 31 March 2023	76,202	4,812	81,014

11 Debtors

Amounts falling due within one year:

Prepayments and accrued income

2024 £	2023 £
1,474	1,942

12 Current asset investments

Loans

2024 £	2023 £
6,525	11,525

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,450</u>	<u>2,170</u>

14 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 £	Transfers £	At 31 March 2024 £
	<u>8,770</u>	<u>-</u>	<u>-</u>	<u>8,770</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Transfers £	At 31 March 2023 £
	<u>-</u>	<u>3,000</u>	<u>5,770</u>	<u>8,770</u>

15 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	<u>99,872</u>	<u>20,020</u>	<u>(16,123)</u>	<u>-</u>	<u>103,769</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	<u>76,202</u>	<u>15,907</u>	<u>(12,991)</u>	<u>20,754</u>	<u>99,872</u>

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	79,845	-	79,845
Current assets/(liabilities)	23,924	8,770	32,694
	<u>103,769</u>	<u>8,770</u>	<u>112,539</u>
	<u><u>103,769</u></u>	<u><u>8,770</u></u>	<u><u>112,539</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	81,014	-	81,014
Current assets/(liabilities)	18,858	8,770	27,628
	<u>99,872</u>	<u>8,770</u>	<u>108,642</u>
	<u><u>99,872</u></u>	<u><u>8,770</u></u>	<u><u>108,642</u></u>

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE

England & Wales - Charity number 1182009

Accounts

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Mrs M Pratt
Mr P Ward
Mrs D Curson
Mrs T Andrew
Mr V Woodbridge
Mrs D Lambert (Appointed 22 June 2022)
Mrs K Frazer (Appointed 22 June 2022)
Mr J R Ryan (Appointed 22 June 2022)

Charity number

1182009

Accountants

Mapus-Smith & Lemmon LLP
48 King Street
King's Lynn
Norfolk
England
PE30 1HE

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
CONTENTS**

	Page
Trustees report	1 - 2
Accountants' report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION TRUSTEES 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 Charities Act 2011 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

The objectives of the Charity remain to provide and maintain Village Hall and Bar, a bowling green, tennis courts and the Jubilee Field for the of the people of the parish of Great Massingham and those who visit our village. The Trustees have paid due regard to the guidance issued by the Charity Commission in matters of governance and seek advice from Community Action Norfolk.

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

Achievements and performance

This year, after the Covid-19 delay, the Trustees have transferred the day-to-day activities of managing the Hall to the Charitable Incorporated Organisation.

2022/23 has been a year to recover financially after the Covid-19 pandemic. Expenditure has been considered even more closely and profit margins increased to compensate for the increase in energy and other variable costs. Equally, the Trustees have invested in ways to maximise our use of energy.

This year the tennis courts have benefitted from a complete refurbishment the cost of the venture mostly borne by the Tennis Club but supplemented by a grant secured by the Trustees from the Borough Council.

As part of the Gt. Massingham Neighbourhood Development Plan the Trustees have put forward a vision for the Hall for the future.

- Renew the boiler and seek other solutions to keep energy bills affordable e.g., better insulation, more efficient radiators and solar panels.
- Improve the changing rooms by redecoration, new flooring and showers, including turning one of the cubicles into a wet room.
- Resurface the car park and overflow car park and provide electric charging points for the Village/overflow car park.
- Provide more outside seating around the Hall for picnics and spectators.
- Develop and maintain a Village Hall website to better advertise the Hall, especially as a venue for weddings and life celebrations.
- Provide two outdoor table tennis tables.

Financial review

The finances of the Hall remain on an even keel with improvement seen since the lockdowns ended and people have started, once again, to organise events in the Hall. Takings for the Hall are up 11.5 per cent over the previous year. The Trustees are planning to see the Hall used for more 'Life events' in the coming year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

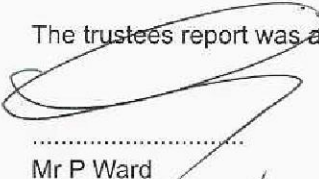
The trustees who served during the year and up to the date of signature of the financial statements were:

- Mrs M Pratt
- Mr P Ward
- Mrs D Curson
- Mrs T Andrew
- Mr V Woodbridge
- Mrs D Lambert (Appointed 22 June 2022)
- Mrs K Frazer (Appointed 22 June 2022)
- Mr J R Ryan (Appointed 22 June 2022)

Appointment of new Trustees

The CIO has a formal Trustee Recruitment policy and process. New Trustees positions can be advertised by the CIO or nominations from the management team and the existing Trustees can be put forward. Those nominated and appointed are elected at the first AGM following appointment.

The trustees report was approved by the Board of Trustees.



.....
Mr P Ward
Trustee

Date: 15/06/23
.....

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION
OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF GREAT
MASSINGHAM VILLAGE HALL AND INSTITUTE FOR THE YEAR ENDED 31 MARCH
2023**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Great Massingham Village Hall and Institute for the year ended 31 March 2023, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 15 June 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Great Massingham Village Hall and Institute and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Great Massingham Village Hall and Institute and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Great Massingham Village Hall and Institute has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Great Massingham Village Hall and Institute. You consider that Great Massingham Village Hall and Institute is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Great Massingham Village Hall and Institute. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Mapus-Smith & Lemmon LLP

Chartered Accountants

15/6/2023

48 King Street
King's Lynn
Norfolk
PE30 1HE
England

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
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	2,849	3,000	5,849	-
Charitable activities	4	13,058	-	13,058	-
Total income		15,907	3,000	18,907	-
Expenditure on:					
Charitable activities	5	12,991	-	12,991	-
Net incoming resources before transfers		2,916	3,000	5,916	-
Assets transferred from charity		20,754	5,770	26,524	-
Net income for the year/					
Net movement in funds		23,670	8,770	32,440	-
Fund balances at 1 April 2022		76,202	-	76,202	76,202
Fund balances at 31 March 2023		99,872	8,770	108,642	76,202

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET**

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		81,014		76,202
Current assets					
Debtors	10	1,942		-	
Investments	11	11,525		-	
Cash at bank and in hand		16,331		-	
			29,798		
Creditors: amounts falling due within one year	12	(2,170)			
Net current assets			27,628		
Total assets less current liabilities			108,642		76,202
Income funds					
Restricted funds			8,770		-
Unrestricted funds			99,872		76,202
			108,642		76,202

The financial statements were approved by the Trustees on

.....
Mr P Ward
Trustee

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Great Massingham Village Hall And Institute is a charity registered with the Charity Commission in England. The operational address is The Village Hall, Station Road, Great Massingham, Norfolk, PE32 2HU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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 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.

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

1.5 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	Nil depreciation
Fixtures and fittings	15% Reducing balance basis/10 year straight line

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.

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 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	2,849	-	2,849	-
Grants	-	3,000	3,000	-
	<u>2,849</u>	<u>3,000</u>	<u>5,849</u>	<u>-</u>

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Income Heading 1 2023 £	2022 £
Facility Income	12,736	-
Dance and Fund raising	322	-
	<u>13,058</u>	<u>-</u>

5 Charitable activities

	Charitable Expenditure Heading 1 2023 £	2022 £
Depreciation and impairment	1,236	-
Insurance	2,382	-
Book-keeping and accountancy	1,080	-
Sundry expenses	3,153	-
Repairs and maintenance - Fire and intruder	223	-
Repairs and maintenance - Grounds maintenance	188	-
Cleaning	3,744	-
Waste and recycling	985	-
	<u>12,991</u>	<u>-</u>
	<u>12,991</u>	<u>-</u>

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

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

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2022	76,202	-	76,202
Additions	-	6,048	6,048
	<u>76,202</u>	<u>6,048</u>	<u>82,250</u>
At 31 March 2023	76,202	6,048	82,250
	<u>76,202</u>	<u>6,048</u>	<u>82,250</u>
Depreciation and impairment			
Depreciation charged in the year	-	1,236	1,236
	<u>-</u>	<u>1,236</u>	<u>1,236</u>
At 31 March 2023	-	1,236	1,236
	<u>-</u>	<u>1,236</u>	<u>1,236</u>
Carrying amount			
At 31 March 2023	76,202	4,812	81,014
	<u>76,202</u>	<u>4,812</u>	<u>81,014</u>
At 31 March 2022	76,202	-	76,202
	<u>76,202</u>	<u>-</u>	<u>76,202</u>

10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,942	-
	<u>1,942</u>	<u>-</u>

11 Current asset investments

	2023	2022
	£	£
Loans	11,525	-
	<u>11,525</u>	<u>-</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,170	-
	<u>2,170</u>	<u>-</u>

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	2022 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	81,014	-	81,014	76,202
Current assets/(liabilities)	27,628	-	27,628	-
	<u>108,642</u>	<u>-</u>	<u>108,642</u>	<u>76,202</u>

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE

England & Wales - Charity number 1182009

Accounts

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Mrs M Pratt
Mr P Ward
Mrs D Curson
Mrs T Andrew
Mr V Woodbridge
Mrs D Lambert (Appointed 22 June 2022)
Mrs K Frazer (Appointed 22 June 2022)
Mr J R Ryan (Appointed 22 June 2022)

Charity number

1182009

Accountants

Mapus-Smith & Lemmon LLP
48 King Street
King's Lynn
Norfolk
England
PE30 1HE

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION CONTENTS

	Page
Trustees report	1 - 2
Accountants' report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 8

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 Charities Act 2011 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

The objectives of the Charity remain to provide and maintain Village Hall and Bar, a bowling green, tennis courts and the Jubilee Field for the of the people of the parish of Great Massingham and those who visit our village. The Trustees have paid due regard to the guidance issued by the Charity Commission in matters of governance and seek advice from Community Action Norfolk.

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

Achievements and performance

The transfer of the land and property from the Village Hall Charity 303959 to Great Massingham Village Hall and Institute Charitable Incorporated Organisation (CIO) was completed during the year and registered with the Land Registry.

The Trustees planned to transfer the activities of Village Hall, such as hiring of the hall, from the Village Hall Charity to the CIO at the end of March 2020. However, the development of the Covid-19 pandemic has forced the delay of this programme and the transfer of day-to-day activities will take place as soon as this is practical.

Financial review

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 considers 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. The current level of reserves is £76,202.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr V J Cross	(Resigned 1 April 2021)
Mrs M Pratt	
Mr A Allen	(Resigned 1 April 2021)
Mr R Arbenz	(Resigned 2 June 2021)
Mr P Ward	
Mrs S Francis	(Resigned 2 June 2021)
Mrs D Curson	
Mrs T Andrew	
Mr V Woodbridge	
Mrs D Lambert	(Appointed 22 June 2022)
Mrs K Frazer	(Appointed 22 June 2022)
Mr J R Ryan	(Appointed 22 June 2022)

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

Appointment of new Trustees

The CIO has a formal Trustee Recruitment policy and process. New Trustees positions can be advertised by the CIO or nominations from the management team and the existing Trustees can be put forward. Those nominated and appointed are elected at the first AGM following appointment.

The trustees report was approved by the Board of Trustees.


.....
Mr P Ward

Trustee

Date:

25/08/2022

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION
OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF GREAT
MASSINGHAM VILLAGE HALL AND INSTITUTE FOR THE YEAR ENDED 31 MARCH
2022**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Great Massingham Village Hall and Institute for the year ended 31 March 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 3 March 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Great Massingham Village Hall and Institute and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Great Massingham Village Hall and Institute and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Great Massingham Village Hall and Institute has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Great Massingham Village Hall and Institute. You consider that Great Massingham Village Hall and Institute is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.)

We have not been instructed to carry out an audit or a review of the financial statements of Great Massingham Village Hall and Institute. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Mapus-Smith & Lemmon LLP

Chartered Accountants



48 King Street
King's Lynn
Norfolk
PE30 1HE
England

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
 CHARITABLE INCORPORATED ORGANISATION
 STATEMENT OF FINANCIAL ACTIVITIES
 INCLUDING INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31 MARCH 2022**

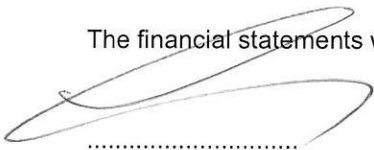
	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Notes	<u> </u>	<u> </u>
Net income for the year/ Net movement in funds	-	-
Fund balances at 1 April 2021	76,202	76,202
Fund balances at 31 March 2022	<u>76,202</u>	<u>76,202</u>

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET**

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	5		76,202		76,202
			=====		=====
Income funds					
Unrestricted funds			76,202		76,202
			=====		=====
			76,202		76,202
			=====		=====

The financial statements were approved by the Trustees on 25/08/2022



.....
Mr P Ward
Trustee

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Great Massingham Village Hall And Institute is a charity registered with the Charity Commission in England. The operational address is The Village Hall, Station Road, Great Massingham, Norfolk, PE32 2HU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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 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.

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

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.

1.5 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	Nil depreciation
-----------------------------	------------------

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.

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 Trustees

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

4 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-
	====	====

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

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

5 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
At 1 April 2021	76,202
	<hr/>
At 31 March 2022	76,202
	<hr/>
Carrying amount	
At 31 March 2022	76,202
	<hr/> <hr/>
At 31 March 2021	76,202
	<hr/> <hr/>

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE

England & Wales - Charity number 1182009

Accounts

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Mr V J Cross
Mrs M Pratt
Mr A Allen
Mr P Ward
Mrs D Curson
Mrs T Andrew (Appointed 1 December 2020)
Mr V Woodbridge (Appointed 1 December 2020)

Charity number

1182009

Accountants

Mapus-Smith & Lemmon LLP
48 King Street
King's Lynn
Norfolk
England
PE30 1HE

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION CONTENTS

	Page
Trustees report	1 - 2
Accountants' report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 8

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

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 Charities Act 2011 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

The objectives of the Charity remain to provide and maintain Village Hall and Bar, a bowling green, tennis courts and the Jubilee Field for the of the people of the parish of Great Massingham and those who visit our village. The Trustees have paid due regard to the guidance issued by the Charity Commission in matters of governance and seek advice from Community Action Norfolk.

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

Achievements and performance

The transfer of the land and property from the Village Hall Charity 303959 to Great Massingham Village Hall and Institute Charitable Incorporated Organisation (CIO) was completed during the year and registered with the Land Registry.

The Trustees planned to transfer the activities of Village Hall, such as hiring of the hall, from the Village Hall Charity to the CIO at the end of March 2020. However, the development of the Covid-19 pandemic has forced the delay of this programme and the transfer of day-to-day activities will take place as soon as this is practical.

Financial review

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 considers 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. The current level of reserves is £76,202.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr V J Cross

Mrs M Pratt

Mr A Allen

Mr R Arbenz

(Resigned 2 June 2021)

Mr P Ward

Mrs S Francis

(Resigned 2 June 2021)

Mrs D Curson

Mr M Bailey

(Resigned 10 September 2020)

Mrs T Andrew

(Appointed 1 December 2020)

Mr V Woodbridge

(Appointed 1 December 2020)

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
TRUSTEES REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2021

Appointment of new Trustees

The CIO has a formal Trustee Recruitment policy and process. New Trustees positions can be advertised by the CIO or nominations from the management team and the existing Trustees can be put forward. Those nominated and appointed are elected at the first AGM following appointment.

Supplier payment policy

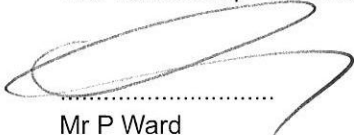
The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

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.



Mr P Ward
Trustee

Date:

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION
OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF GREAT
MASSINGHAM VILLAGE HALL AND INSTITUTE FOR THE YEAR ENDED 31 MARCH
2021**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Great Massingham Village Hall and Institute for the year ended 31 March 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 3 March 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Great Massingham Village Hall and Institute and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Great Massingham Village Hall and Institute and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Great Massingham Village Hall and Institute has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Great Massingham Village Hall and Institute. You consider that Great Massingham Village Hall and Institute is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.}

We have not been instructed to carry out an audit or a review of the financial statements of Great Massingham Village Hall and Institute. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Mapus-Smith & Lemmon LLP

Chartered Accountants

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48 King Street
King's Lynn
Norfolk
PE30 1HE
England

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
 CHARITABLE INCORPORATED ORGANISATION
 STATEMENT OF FINANCIAL ACTIVITIES
 INCLUDING INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31 MARCH 2021**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Notes	£	£
Assets transferred from charity	-	76,202
Net income for the year/	-	76,202
Net movement in funds	-	76,202
Fund balances at 1 April 2020	76,202	-
Fund balances at 31 March 2021	76,202	76,202

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET**

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	5		76,202		76,202
			=====		=====
Income funds					
Unrestricted funds			76,202		76,202
			=====		=====
			76,202		76,202
			=====		=====

The financial statements were approved by the Trustees on



.....
Mr P Ward
Trustee

GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE CHARITABLE INCORPORATED ORGANISATION NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Great Massingham Village Hall And Institute is a charity registered with the Charity Commission in England. The operational address is The Village Hall, Station Road, Great Massingham, Norfolk, PE32 2HU.

1.1 Accounting convention

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

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 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.

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

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.

1.5 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	Nil depreciation
-----------------------------	------------------

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.

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 Trustees

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

4 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	-	-
	====	====

**GREAT MASSINGHAM VILLAGE HALL AND INSTITUTE
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2021

4 Employees

(Continued)

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

5 Tangible fixed assets

**Freehold land and buildings
£**

Cost

At 1 April 2020

76,202

At 31 March 2021

76,202

Carrying amount

At 31 March 2021

76,202

At 31 March 2020

76,202