

# HILGAY UNITED CHARITIES (NON-ECCLESIASTICAL BRANCH)

England & Wales · Charity number 208898

## Details

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Other names	UNITED CHARITIES (NON-ECCLESIASTICAL BRANCH)
Status	Registered
Legal form	Other
Registered	1963-01-21
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** 12 Lilac Avenue  
Lower Quinton  
Stratford-Upon-Avon  
Warwickshire  
CV37 8US

**Phone** 07900 518153

**Email** [hilgay.feoffees@aol.com](mailto:hilgay.feoffees@aol.com)

## Activities

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**Objects:** SEE INDIVIDUAL CONSTITUENTS.

**Activities:** Apprenticeship Grants, Assistance with winter fuel costs for the elderly, Provision and maintenance of two village halls, Provision of grants to Hilgay village school for the purchase of additional equipment, Provision of community grants for the benefit of the parish and residents of Hilgay.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** ANCIENT PARISH OF HILGAY
- Norfolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£56,349	£57,259	-	-
2023-12-31	£38,257	£52,066	-	-
2022-12-31	£38,421	£29,076	-	-
2021-12-31	£31,413	£40,725	-	-
2020-12-31	£53,349	£29,743	-	-

## Trustees

Name	Role	Appointed
<b>COLIN WILLS</b>	Chair	
Charlie Kisby		2022-11-10
<b>GRAHAM ANTHONY CARTER</b>		
Lesley Anne Dent		2021-08-17
<b>MICHAEL GEORGE STARLING</b>		
Marianne Orwell		2025-11-20
<b>PETER BATES</b>		
Peter Mesher		2022-03-17
Rev Nigel Paul Moat		2023-03-07
<b>WILLIAM BRIAN CHARLESWORTH</b>		

## Linked charities

- FEOFFEE CHARITY (208898-1)
- REVEREND NICHOLAS SPENCER (208898-2)
- TOWN OR CHURCH LANDS CHARITY (208898-3)

**HILGAY UNITED CHARITIES (NON-ECCLESIASTICAL BRANCH)**

England & Wales - Charity number 208898

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# Accounts

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**Charity Registration No. 208898**

**UNAUDITED RECEIPTS AND PAYMENTS ACCOUNT**

**OF**

**HILGAY UNITED CHARITIES  
ALSO KNOWN AS HILGAY FEOFFEE CHARITY**

**YEAR ENDED 31 DECEMBER 2024**

**HILGAY UNITED CHARITIES  
TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2024. The accounts 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)".

**Reference and Administrative Details**

Charity name: Hilgay United Charities (Non-Ecclesiastical Branch)

Charity number: 208898

Operational address: Windrush  
Church Road  
Ten Mile Bank  
Downham Market  
Norfolk  
PE38 0EJ

Independent examiners: Mapus-Smith & Lemmon LLP  
23 London Road  
Downham Market  
Norfolk  
PE38 9BJ

**Trustees**

The Trustees serving during the year and since the year end were as follows:

Colin Wills (Chairman)  
Michael Starling (Vice-Chairman)  
David Barrington  
Peter Bates  
Graham Carter  
Brian Charlesworth  
Lesley Dent  
John Evans  
Charlie Kisby  
Peter Mesher  
Rev Nigel Moat

The senior official to whom the day to day management of the charity is delegated by the charity Trustees is Anthony Hall.

**Structure, Governance and Management**

**Governing Document**

The charity is governed by its Constitution dated 4th July 1913. It was registered as a charity with the Charity Commission on 21st January 1963.

**Appointment of new Trustees**

All members are invited to nominate Trustees, together with suggestions from the management team. Appointment of nominees are confirmed by vote at the next meeting.

**Charity’s main objectives**

The Charity’s main objectives are as follows:

- 1. To provide Apprenticeship and Further Education grants
- 2. To provide assistance to the local residents with Winter Fuel costs.
- 3. The maintenance and upkeep of two village halls
- 4. The insurance and maintenance of all charity land and property in good order
- 5. The provision of grants to two village schools to purchase additional items such as books, computers and play equipment
- 6. The provision of grants for projects of benefit to the local community

**Charity’s main activities**

The main activity undertaken to generate income to fulfil the objectives is that of land rent.

**Main achievements of the charity during the year**

The charity has had six main achievements in the year.

- 1. The Charity invested over £16,000 in under draining land to increase its value and rent revenue.
- 2. Hilgay Village Hall received roof repairs. The Charity has ensured the continued day-to-day running and maintenance of the village halls for the community.
- 3. £9,900 has been paid out to elderly residents to assist them with their winter fuel costs.
- 4. The provision of over £11,000 of educational grants to two village schools for the purchase of new IT equipment to enhance the children’s education. An increase of £6,000 over 2023
- 5. The award of Apprenticeship Grants totalling £795. An increase of £660 over 2023.
- 6. The award of a Community Grant to Hilgay Good Companions Club for the purchase of a new notice board.

**Review of the financial position of the charity and reserves policy**

Financially the organisation remains healthy, and we continue to meet our objectives. The Board of Trustees have agreed a Reserves policy in line with the organisation objectives and this gives the charity at least two year’s running costs should funding be seriously compromised in the future or major buildings repair expenditure be required. The present level of reserves held is £61,591, of which £42,134 is held in a savings account to provide additional income in the form of interest.

**Investment selection**

The investments are managed by CCLA (Churches, Charities and Local Authorities investment fund) who specialise in Charity and religious organisation investments. The funds are invested into a specific Charity Official Investment Fund (COIF) and are restricted to receipt of income generated.

The trustees’ report was approved by the Board of Trustees

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Date .....

**C Wills (Chairman)**

**HILGAY UNITED CHARITIES  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILGAY UNITED CHARITIES  
For The Year Ended 31<sup>st</sup> December 2024**

I report to the trustees on my examination of the financial statements of the Hilgay United Charities (the Charity) for the year ended 31 December 2024, which are set out on pages 4 to 6.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
- (2) the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....

Date:.....

**Paul Farrow FCA FCCA MAAT**  
**For and on behalf of Mapus-Smith & Lemmon LLP**  
Chartered Accountants and Registered Auditors  
23 London Road  
Downham Market Norfolk  
PE38 9BJ

**HILGAY UNITED CHARITIES**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**For the Year Ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS:</b>		
Land rent and moorings	26,523.61	26,016.73
Village halls	4,289.41	3,491.70
Government grants	-	-
	-----	-----
	<b>30,813.02</b>	<b>29,508.43</b>
<b>INVESTMENT INCOME:</b>		
Investments	25,535.98	8,748.88
	-----	-----
	<b>25,535.98</b>	<b>8,748.88</b>
<b>TOTAL INCOME</b>	<b>56,349.00</b>	<b>38,257.31</b>
	-----	-----
<b>PAYMENTS:</b>		
Village halls	6,508.60	19,183.75
Insurance	4,323.48	4,269.17
Administration expenses	5,729.22	6,205.61
Maintenance	18,083.88	1,557.45
<b>Other payments:</b>		
Education grant	11,597.90	5,669.68
Apprenticeships	795.01	130.97
Fuel donations	9,900.00	15,050.00
Community grants	321.60	-
	-----	-----
	<b>57,259.69</b>	<b>52,066.63</b>
<b>(Deficit) for the year</b>	<b>( 910.69)</b>	<b>(13,809.32)</b>
<b>Surplus brought forward</b>	<b>62,502.15</b>	<b>76,311.47</b>
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<b>Surplus carried forward</b>	<b>61,591.46</b>	<b>62,502.15</b>
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**HILGAY UNITED CHARITIES**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2024**

	<b>Total 2024</b>	<b>Total 2023</b>
<b>MONETARY ASSETS</b>		
Bank current accounts	19,456.83	21,421.50
Bank deposit accounts	42,134.63	41,080.65
	-----	-----
<b>TOTAL BANK AND CASH</b>	<b>61,591.46</b>	<b>62,502.15</b>
	-----	-----
<b>RESERVES</b>		
General fund - Surplus	61,591.46	62,502.15
General fund - Investments	279,618.87	267,484.01
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	<b>341,210.33</b>	<b>329,986.16</b>
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**Approved and signed on behalf of the Charity**

**C Wills (Chairman)**

**HILGAY UNITED CHARITIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 December 2024**

**Accounting policies**

**Charity information**

Hilgay United Charities (Non-Ecclesiastical Branch) is a charity registered with the Charity Commission in England. The operational address is Windrush, Church Road, Ten Mile Bank, Downham Market, Norfolk PE38 0EJ.

**Accounting convention**

The accounts have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

**Going concern**

At the time of approving the accounts, 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 accounts.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**Resources expended**

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

**HILGAY UNITED CHARITIES (NON-ECCLESIASTICAL BRANCH)**

England & Wales - Charity number 208898

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# Accounts

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**Charity Registration No. 208898**

**UNAUDITED RECEIPTS AND PAYMENTS ACCOUNT**

**OF**

**HILGAY UNITED CHARITIES  
ALSO KNOWN AS HILGAY FEOFFEE CHARITY**

**YEAR ENDED 31 DECEMBER 2023**

**HILGAY UNITED CHARITIES  
TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts 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)" (as amended for accounting periods commencing from 1 January 2016).

**Reference and Administrative Details**

Charity name: Hilgay United Charities (Non-Ecclesiastical Branch)

Charity number: 208898

Operational address: Windrush  
Church Road  
Ten Mile Bank  
Downham Market  
Norfolk  
PE38 0EJ

Independent examiners: Mapus-Smith & Lemmon LLP  
23 London Road  
Downham Market  
Norfolk  
PE38 9BJ

**Trustees**

The Trustees serving during the year and since the year end were as follows:

Colin Wills (Chairman)  
Michael Starling (Vice-Chairman)  
David Barrington  
Peter Bates  
Graham Carter  
Brian Charlesworth  
Lesley Dent  
John Evans  
Charlie Kisby  
Peter Mesher  
Rev Nigel Moat (Appointed 2023)

The senior official to whom the day to day management of the charity is delegated by the charity Trustees is Anthony Hall.

## **Structure, Governance and Management**

### **Governing Document**

The charity is governed by its Constitution dated 4th July 1913. It was registered as a charity with the Charity Commission on 21st January 1963.

### **Appointment of new Trustees**

All members are invited to nominate Trustees, together with nominations from the management team and the existing Trustees. Those nominated and appointed are elected at the first AGM following appointment.

One Trustee was appointed in 2023.

### **Charity's main objectives**

The Charity's main objectives are as follows:

1. To provide apprenticeship and Further Education grants to the younger generation
2. To provide assistance to the elderly with Winter Fuel
3. The maintenance and upkeep of two village halls
4. The maintenance of all charity land and property in good order
5. The provision of grants to two village schools to purchase additional items such as books, computers and play equipment
6. The provision of grants for projects of benefit to the local community

### **Charity's main activities**

The main activity undertaken to generate income to fulfil the objectives is that of land rent.

### **Main achievements of the charity during the year**

The charity has had five main achievements in the year.

1. Ten Mile Bank Village Hall received a major refurbishment and the Charity has ensured the continued day to day running and maintenance of the village halls for the community.
2. £15,050 has been paid out to elderly residents to assist them with their winter fuel costs. An increase of £5,400 over 2022.
3. The provision of £5,669 of educational grants to two village schools for the purchase of items to enhance the children's education chosen by the teaching staff. An increase of £500 over 2022.
4. The award of Apprenticeship Grants totaling £130.
5. No Community Grants were applied for.

### **Review of the financial position of the charity and reserves policy**

Financially the organisation remains healthy, and we continue to meet our objectives. The Board of Trustees have agreed a Reserves policy in line with the organisation objectives and this gives the charity at least two year's running costs should funding be seriously compromised in the future or major buildings repair expenditure be required. The present level of reserves held is £62,502, of which £41,080 is held in a savings account to provide additional income in the form of interest.

### **Investment selection**

The investments are managed by CCLA who specialise in Charity and religious organisation investments. The funds are invested into a specific Charity Official Investment Fund (COIF) and are restricted to receipt of income generated.

The trustees' report was approved by the Board of Trustees

.....  
**C Wills (Chairman)**

Date .....

**HILGAY UNITED CHARITIES  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILGAY UNITED CHARITIES  
For The Year Ended 31<sup>st</sup> December 2023**

I report to the trustees on my examination of the financial statements of the Hilgay United Charities (the Charity) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by Section 386 of the 2006 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- (4) the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

.....

Date:.....

**Paul Farrow FCA FCCA MAAT**  
**For and on behalf of Mapus-Smith & Lemmon LLP**  
Chartered Accountants and Registered Auditors  
23 London Road  
Downham Market Norfolk  
PE38 9BJ

**HILGAY UNITED CHARITIES**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**For the Year Ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS:</b>		
Land rent and moorings	26,016.73	27,916.73
Investments	8,748.88	8,030.97
Village halls	3,491.70	2,473.25
Government grants	-	-
	-----	-----
	<b>38,257.31</b>	<b>38,420.95</b>
	-----	-----
<b>TOTAL INCOME</b>	<b>38,257.31</b>	<b>38,420.95</b>
	-----	-----
<b>PAYMENTS:</b>		
Village halls	19,183.75	3,627.42
Insurance	4,269.17	4,239.10
Administration expenses	6,205.61	4,458.60
Maintenance	1,557.45	941.41
<b>Other payments:</b>		
Education grant	5,669.68	5,169.62
Apprenticeships	130.97	990.00
Fuel donations	15,050.00	9,650
Community grants	-	-
	-----	-----
	<b>52,066.63</b>	<b>29,076.16</b>
	-----	-----
<b>Surplus/(Deficit) for the year</b>	<b>(13,809.32)</b>	<b>9,344.79</b>
	-----	-----
<b>Surplus brought forward</b>	<b>76,311.46</b>	<b>66,966.67</b>
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<b>Surplus carried forward</b>	<b>62,502.14</b>	<b>76,311.46</b>
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**HILGAY UNITED CHARITIES  
STATEMENT OF ASSETS AND LIABILITIES  
As at 31 December 2023**

	<b>Total 2023</b>	<b>Total 2022</b>
<b>MONETARY ASSETS</b>		
Bank current accounts	21,421.50	36,022.32
Bank deposit accounts	41,080.65	40,289.14
CCLA Investments	289,833.84	265,068.34
	-----	-----
<b>TOTAL BANK AND CASH</b>	<b>352,335.99</b>	<b>341,379.80</b>
	-----	-----
<b>RESERVES</b>		
General fund - Surplus	62,502.15	76,311.46
General fund - Investments	289,833.84	265,068.34
	-----	-----
	<b>352,335.99</b>	<b>341,379.80</b>
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**Approved and signed on behalf of the Charity**

**C Wills (Chairman)**

**HILGAY UNITED CHARITIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 December 2023**

**Accounting policies**

**Charity information**

Hilgay United Charities (Non-Ecclesiastical Branch) is a charity registered with the Charity Commission in England. The operational address is Windrush, Church Road, Ten Mile Bank, Downham Market, Norfolk PE38 0EJ.

**Accounting convention**

The accounts have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

**Going concern**

At the time of approving the accounts, 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 accounts.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**Resources expended**

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

**HILGAY UNITED CHARITIES (NON-ECCLESIASTICAL BRANCH)**

England & Wales - Charity number 208898

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# Accounts

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**Charity Registration No. 208898**

**UNAUDITED RECEIPTS AND PAYMENTS ACCOUNT**

**OF**

**HILGAY UNITED CHARITIES  
ALSO KNOWN AS HILGAY FEOFFEE CHARITY**

**YEAR ENDED 31 DECEMBER 2022**

**HILGAY UNITED CHARITIES  
TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts 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)" (as amended for accounting periods commencing from 1 January 2016).

**Reference and Administrative Details**

Charity name: Hilgay United Charities (Non-Ecclesiastical Branch)

Charity number: 208898

Operational address: Windrush  
Church Road  
Ten Mile Bank  
Downham Market  
Norfolk  
PE38 0EJ

Independent examiners: Mapus-Smith & Lemmon LLP  
23 London Road  
Downham Market  
Norfolk  
PE38 9BJ

**Trustees**

The Trustees serving during the year and since the year end were as follows:

Brian Charlesworth (Chairman)  
Colin Wills (Vice-Chairman)  
Peter Bates  
Graham Carter  
Michael Starling  
John Evans  
David Barrington  
Peter Carter (Since deceased)  
Lesley Dent  
Peter Mesher  
Charlie Kisby (Appointed 2022)

At the 2023 AGM in March, Mr Charlesworth stood down as Chairman, Mr Wills was elected as Chairman and Mr Starling as Vice-Chairman.

The senior official to whom the day to day management of the charity is delegated by the charity Trustees is Anthony Hall.

## **Structure, Governance and Management**

### **Governing Document**

The charity is governed by its Constitution dated 4th July 1913. It was registered as a charity with the Charity Commission on 21st January 1963.

### **Appointment of new Trustees**

All members are invited to nominate Trustees, together with nominations from the management team and the existing Trustees. Those nominated and appointed are elected at the first AGM following appointment. One Trustee died in 2021. One Trustee was appointed.

### **Charity's main objectives**

The Charity's main objectives are as follows:

1. To provide apprenticeship and Further Education grants to the younger generation
2. To provide assistance to the elderly with Winter Fuel
3. The maintenance and upkeep of two village halls
4. The maintenance of all charity land and property in good order
5. The provision of grants to two village schools to purchase additional items such as books, computers and play equipment
6. The provision of grants for projects of benefit to the local community

### **Charity's main activities**

The main activity undertaken to generate income to fulfil the objectives is that of land rent.

### **Main achievements of the charity during the year**

The charity has had five main achievements in the year.

1. The Charity has ensured the day-to-day running and maintenance of the village halls to allow the halls to be used by the community.
2. £9,650 has been paid out to the elderly to assist them with their winter fuel costs. An increase of £4,050 over 2021
3. The provision of £5,169 of educational grants to two village schools for the purchase of items to enhance the children's education chosen by the teaching staff.
4. The award of Apprenticeship Grants totaling £990. An increase of £48 over 2021.
5. No Community Grants were applied for.

### **Review of the financial position of the charity and reserves policy**

Financially the organisation remains healthy, and we continue to meet our objectives. The Board of Trustees have agreed a Reserves policy in line with the organisation objectives and this gives the charity at least two year's running costs should funding be seriously compromised in the future or major buildings repair expenditure be required. The present level of reserves held is £76,311, of which £40,289 is held in a savings account to provide additional income in the form of interest.

### **Investment selection**

The investments are managed by CCLA who specialise in Charity and religious organisation investments. The funds are invested into a specific Charity Official Investment Fund (COIF) and are restricted to receipt of income generated.

The trustees' report was approved by the Board of Trustees

.....

Date .....

**C Wills (Chairman)**

**HILGAY UNITED CHARITIES  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILGAY UNITED CHARITIES**

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under s. 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under s. 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Date:.....

**Paul Farrow FCA FCCA MAAT**  
**For and on behalf of Mapus-Smith & Lemmon LLP**  
Chartered Accountants and Registered Auditors  
23 London Road  
Downham Market Norfolk  
PE38 9BJ

**HILGAY UNITED CHARITIES**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**For the Year Ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS:</b>		
Land rent and moorings	27,916.73	22,586.15
Investments	8,030.97	7,760.43
Village halls	2,473.25	1,066.61
Government grants	-	-
	----- 38,420.95	----- 31,413.19
<b>TOTAL INCOME</b>	<b>38,420.95</b>	<b>31,413.19</b>
	-----	-----
<b>PAYMENTS:</b>		
Village halls	3,627.42	11,270.17
Insurance	4,239.10	3,250.49
Administration expenses	4,458.60	4,463.43
Maintenance	941.41	3,934.72
<b>Other payments:</b>		
Education grant	5,169.62	6,157.12
Apprenticeships	990.00	941.99
Fuel donations	9,650.00	5,600.00
Community grants	-	5,107.32
	----- 29,076.15	----- 40,725.24
<b>Surplus/(Deficit) for the year</b>	<b>9,344.80</b>	<b>(9,312.05)</b>
<b>Surplus brought forward</b>	<b>66,966.67</b>	<b>76,278.72</b>
	-----	-----
<b>Surplus carried forward</b>	<b>76,311.47</b>	<b>66,966.67</b>
	-----	-----

**HILGAY UNITED CHARITIES  
STATEMENT OF ASSETS AND LIABILITIES  
As at 31 December 2022**

	<b>Total 2022</b>	<b>Total 2021</b>
<b>MONETARY ASSETS</b>		
Bank current accounts	36,022.33	26,782.46
Bank deposit accounts	40,289.14	40,184.21
CCLA Investments	265,068.34	300,369.80
	-----	-----
<b>TOTAL BANK AND CASH</b>	<b>341,379.81</b>	<b>367,336.47</b>
	-----	-----
<b>RESERVES</b>		
General fund - Surplus	76,311.47	66,966.67
General fund - Investments	265,068.34	300,369.80
	-----	-----
	<b>341,379.81</b>	<b>367,336.47</b>
	-----	-----

**Approved and signed on behalf of the Charity**

**C Wills (Chairman)**

**HILGAY UNITED CHARITIES  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31 December 2022**

**Accounting policies**

**Charity information**

Hilgay United Charities (Non-Ecclesiastical Branch) is a charity registered with the Charity Commission in England. The operational address is Windrush, Church Road, Ten Mile Bank, Downham Market, Norfolk PE38 0EJ.

**Accounting convention**

The accounts have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

**Going concern**

At the time of approving the accounts, 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 accounts.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**Resources expended**

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

**HILGAY UNITED CHARITIES (NON-ECCLESIASTICAL BRANCH)**

England & Wales - Charity number 208898

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# Accounts

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**Charity Registration No. 208898**

**UNAUDITED RECEIPTS AND PAYMENTS ACCOUNT**

**OF**

**HILGAY UNITED CHARITIES  
ALSO KNOWN AS HILGAY FEOFFEE CHARITY**

**YEAR ENDED 31 DECEMBER 2021**

**HILGAY UNITED CHARITIES  
TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts 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)" (as amended for accounting periods commencing from 1 January 2016).

**Reference and Administrative Details**

Charity name: Hilgay United Charities (Non-Ecclesiastical Branch)

Charity number: 208898

Operational address: Windrush  
Church Road  
Ten Mile Bank  
Downham Market  
Norfolk  
PE38 0EJ

Independent examiners: Mapus-Smith & Lemmon LLP  
23 London Road  
Downham Market  
Norfolk  
PE38 9BJ

**Trustees**

The Trustees serving during the year and since the year end were as follows:

Brian Charlesworth (Chairman)  
Colin Wills (Vice-Chairman)  
Peter Bates  
Gerald Veal  
Graham Carter  
Raymond Houghton  
Michael Starling  
John Evans  
David Barrington  
Peter Carter  
Lesley Dent  
Peter Mesher

The senior official to whom the day to day management of the charity is delegated by the charity Trustees is Anthony Hall.

## **Structure, Governance and Management**

### **Governing Document**

The charity is governed by its Constitution dated 4<sup>th</sup> July 1913. It was registered as a charity with the Charity Commission on 21<sup>st</sup> January 1963.

### **Appointment of new Trustees**

All members are invited to nominate Trustees, together with nominations from the management team and the existing Trustees. Those nominated and appointed are elected at the first AGM following appointment. One Trustee died and another retired during 2021, one new Trustee was appointed and a further one expected to be appointed at the next AGM.

### **Charity's main objectives**

The Charity's main objectives are as follows:

1. To provide apprenticeship grants to the younger generation
2. To provide assistance to the elderly with Winter Fuel
3. The maintenance and upkeep of two village halls
4. The maintenance of all charity land and property in good order
5. The provision of grants to two village schools to purchase additional items such as books, computers and play equipment
6. The provision of grants for projects of benefit to the local community

### **Charity's main activities**

The main activity undertaken to generate income to fulfil the objectives is that of land rent.

### **Main achievements of the charity during the year**

The charity has had six main achievements in the year.

1. The Charity has ensured the day-to-day running and maintenance of the village halls to allow the halls to be used by the community.
2. The Charity carried out further refurbishment of Ten Mile Bank Village Hall
3. £5,600 has been paid out to the elderly to assist them with their winter fuel costs, which is an increase of £1,100 compared to 2020.
4. The provision of £6,157 of educational grants to two village schools for the purchase of items to enhance the children's education.
5. The award of Apprenticeship Grants totalling £942, and increase of £192 compared to 2020.
6. Provision of grants totalling £5,107 for community projects in the Parish of Hilgay including a major contribution to the refurbishment of the Hilgay War memorial.

### **Review of the financial position of the charity and reserves policy**

Financially the organisation remains healthy, and although our budget is tight, we continue to meet our objectives. The Board of Trustees have agreed a Reserves policy in line with the organisation objectives and this gives the charity at least one year's running costs should funding be seriously compromised in the future. The present level of reserves held is £66,966 which includes a £20,000 government Covid grant provided in 2020 for the village halls.

### **Investment selection**

The investments are managed by CCLA who specialise in Charity and religious organisation investments. The funds are invested into a specific Charity Official Investment Fund (COIF).

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

Signed by  
**W B Charlesworth (Chairman)**

Date: **9<sup>th</sup> August 2022**

**HILGAY UNITED CHARITIES  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILGAY UNITED CHARITIES**

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under s. 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under s. 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Date:.....

**Paul Farrow FCA FCCA MAAT**  
**For and on behalf of Mapus-Smith & Lemmon LLP**  
Chartered Accountants and Registered Auditors  
23 London Road  
Downham Market Norfolk  
PE38 9BJ

**HILGAY UNITED CHARITIES  
RECEIPTS AND PAYMENTS ACCOUNT  
For the Year Ended 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS:</b>		
Land rent and moorings	22,586.15	24,879.15
Investments	7,760.43	7,737.63
Village halls	1,066.61	732.80
Government grants	-	20,000.00
	-----	-----
	<b>31,413.19</b>	<b>53,349.58</b>
	-----	-----
<b>TOTAL INCOME</b>	<b>31,413.19</b>	<b>53,349.58</b>
	-----	-----
<b>PAYMENTS:</b>		
Village halls	11,270.17	4,976.29
Insurance	3,250.49	3,132.52
Administration expenses	4,463.43	3,890.68
Maintenance	3,934.72	560.74
<b>Other payments:</b>		
Education grant	6,157.12	10,210.30
Apprenticeships	941.99	750.13
Fuel donations	5,600.00	4,500.00
Community grants	5,107.32	1,723.00
	-----	-----
	<b>40,725.24</b>	<b>29,743.66</b>
	-----	-----
<b>Surplus/(Deficit) for the year</b>	<b>(9,312.05)</b>	<b>23,605.92</b>
	-----	-----
<b>Surplus brought forward</b>	<b>76,278.72</b>	<b>52,672.80</b>
	-----	-----
<b>Surplus carried forward</b>	<b>66,966.67</b>	<b>76,278.72</b>
	-----	-----

**HILGAY UNITED CHARITIES**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2021**

	<b>Total 2021</b>	<b>Total 2020</b>
<b>MONETARY ASSETS</b>		
Bank current accounts	26,782.46	48,131.88
Bank deposit accounts	40,184.21	28,146.84
CCLA Investments	300,369.80	263,054.34
	-----	-----
<b>TOTAL BANK AND CASH</b>	<b>367,336.47</b>	<b>339,333.06</b>
	-----	-----
<b>RESERVES</b>		
General fund - Surplus	66,966.67	76,278.72
General fund - Investments	300,369.80	263,054.34
	-----	-----
	<b>367,336.47</b>	<b>339,333.06</b>
	-----	-----

**Approved and signed on behalf of the Charity by**

**W B Charlesworth (Chairman)      9<sup>th</sup> August 2022**

**HILGAY UNITED CHARITIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 December 2021**

**Accounting policies**

**Charity information**

Hilgay United Charities (Non-Ecclesiastical Branch) is a charity registered with the Charity Commission in England. The operational address is Windrush, Church Road, Ten Mile Bank, Downham Market, Norfolk PE38 0EJ.

**Accounting convention**

The accounts have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

**Going concern**

At the time of approving the accounts, 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 accounts.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**Resources expended**

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

**HILGAY UNITED CHARITIES (NON-ECCLESIASTICAL BRANCH)**

England & Wales - Charity number 208898

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# Accounts

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**Charity Registration No. 208898**

**UNAUDITED RECEIPTS AND PAYMENTS ACCOUNT**

**OF**

**HILGAY UNITED CHARITIES  
ALSO KNOWN AS HILGAY FEOFFEE CHARITY**

**YEAR ENDED 31 DECEMBER 2020**

**HILGAY UNITED CHARITIES  
TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts 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)" (as amended for accounting periods commencing from 1 January 2016).

**Reference and Administrative Details**

Charity name: Hilgay United Charities (Non-Ecclesiastical Branch)

Charity number: 208898

Operational address: Windrush  
Church Road  
Ten Mile Bank  
Downham Market  
Norfolk  
PE38 0EJ

Independent examiners: Mapus-Smith & Lemmon LLP  
23 London Road  
Downham Market  
Norfolk  
PE38 9BJ

**Trustees**

The Trustees serving during the year and since the year end were as follows:

Brian Charlesworth (Chairman)  
Colin Wills (Vice-Chairman)  
Peter Bates  
Gerald Veal  
Graham Carter  
Raymond Houghton  
Michael Starling  
John Evans  
David Barrington  
Peter Carter

The senior official to whom the day to day management of the charity is delegated by the charity Trustees is Anthony Hall.

**Structure, Governance and Management**

**Governing Document**

The charity is governed by its Constitution dated 4<sup>th</sup> July 1913. It was registered as a charity with the Charity Commission on 21<sup>st</sup> January 1963.

### **Appointment of new Trustees**

All members are invited to nominate Trustees, together with nominations from the management team and the existing Trustees. Those nominated and appointed are elected at the first AGM following appointment.

### **Charity's main objectives**

The Charity's main objectives are as follows:

1. To provide apprenticeship grants to the younger generation
2. To provide assistance to the elderly with Winter Fuel
3. The maintenance and upkeep of two village halls
4. The maintenance of all charity land and property in good order
5. The provision of grants to two village schools to purchase additional items such as books, computers and play equipment
6. The provision of grants for projects of benefit to the local community

### **Charity's main activities**

The main activity undertaken to generate income to fulfil the objectives is that of land rent.

### **Main achievements of the charity during the year**

The charity has had six main achievements in the year.

1. The Charity has ensured the day-to-day running and maintenance of the village halls to allow the halls to be used by the community.
2. The Charity carried out major refurbishment of Ten Mile Bank Village Hall
3. £4,500 has been paid out to the elderly to assist them with their winter fuel costs.
4. The provision of £10,210 of educational grants to two village schools for the purchase of computers, an increase of £5,506 compared to the previous year.
5. The award of Apprenticeship Grants totalling £750
6. Provision of grants totalling £1,725 for community projects in the Parish of Hilgay

### **Review of the financial position of the charity and reserves policy**

Financially the organisation remains healthy, and although our budget is tight, we continue to meet our objectives. The Board of Trustees have agreed a Reserves policy in line with the organisation objectives and this gives the charity at least one year's running costs should funding be seriously compromised in the future. The present level of reserves held is £76,278 which includes a £20,000 government Covid grant for the village halls.

### **Investment selection**

The investments are managed by CCLA who specialise in Charity and religious organisation investments. The funds are invested into a specific Charity Official Investment Fund (COIF).

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

.....

**W B Charlesworth (Chairman)**

Date .....

**HILGAY UNITED CHARITIES  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILGAY UNITED CHARITIES**

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 4 to 5.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Date:.....

**Paul Farrow FCA FCCA MAAT**  
**For and on behalf of Mapus-Smith & Lemmon LLP**  
Chartered Accountants and Registered Auditors  
23 London Road  
Downham Market Norfolk  
PE38 9BJ

**HILGAY UNITED CHARITIES**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**For the Year Ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS:</b>		
Land rent and moorings	24,879.15	21,332.69
Investments	7,737.63	7,741.63
Village halls	732.80	3,438.06
Government grants	20,000.00	-
	-----	-----
	53,349.58	32,512.38
	-----	-----
<b>TOTAL INCOME</b>	<b>53,349.58</b>	<b>32,512.38</b>
	-----	-----
<b>PAYMENTS:</b>		
Village halls	4,976.29	13,404.84
Insurance	3,132.52	3,155.76
Administration expenses	3,890.68	3,679.25
Maintenance	560.74	6,963.44
<b>Other payments:</b>		
Education grant	10,210.30	4,704.34
Apprenticeships	750.13	1,155.80
Fuel donations	4,500.00	5,400.00
Community grants	1,723.00	2,016.86
	-----	-----
	29,743.66	40,480.29
	-----	-----
<b>Surplus/(Deficit) for the year</b>	<b>23,605.92</b>	<b>-7,967.91</b>
	-----	-----
<b>Surplus brought forward</b>	<b>52,672.80</b>	<b>60,640.71</b>
	-----	-----
<b>Surplus carried forward</b>	<b>76,278.72</b>	<b>52,672.80</b>
	-----	-----

**HILGAY UNITED CHARITIES  
STATEMENT OF ASSETS AND LIABILITIES  
As at 31 December 2020**

	<b>Total 2020</b>	<b>Total 2019</b>
<b>MONETARY ASSETS</b>		
Bank current accounts	48,131.88	9,690.95
Bank deposit accounts	28,146.84	42,981.85
CCLA Investments	263,054.34	247,241.63
	-----	-----
<b>TOTAL BANK AND CASH</b>	<b>339,333.06</b>	<b>299,914.43</b>
	-----	-----
<b>RESERVES</b>		
General fund - Surplus	76,278.72	52,672.80
General fund - Investments	263,054.34	247,241.63
	-----	-----
	<b>339,333.06</b>	<b>299,914.43</b>
	-----	-----

**Approved and signed on behalf of the Charity**

**W B Charlesworth (Chairman)**

**HILGAY UNITED CHARITIES  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31 December 2020**

**Accounting policies**

**Charity information**

Hilgay United Charities (Non-Ecclesiastical Branch) is a charity registered with the Charity Commission in England. The operational address is Windrush, Church Road, Ten Mile Bank, Downham Market, Norfolk PE38 0EJ.

**Accounting convention**

The accounts have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

**Going concern**

At the time of approving the accounts, 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 accounts.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**Resources expended**

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.