

**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.