

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.

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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
	----- 31,413.19	----- 53,349.58
	-----	-----
<b>TOTAL INCOME</b>	<b>31,413.19</b>	<b>53,349.58</b>
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<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
	----- 40,725.24	----- 29,743.66
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<b>Surplus/(Deficit) for the year</b>	<b>(9,312.05)</b>	<b>23,605.92</b>
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<b>Surplus brought forward</b>	<b>76,278.72</b>	<b>52,672.80</b>
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<b>Surplus carried forward</b>	<b>66,966.67</b>	<b>76,278.72</b>
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**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
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<b>TOTAL BANK AND CASH</b>	<b>367,336.47</b>	<b>339,333.06</b>
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<b>RESERVES</b>		
General fund - Surplus	66,966.67	76,278.72
General fund - Investments	300,369.80	263,054.34
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	<b>367,336.47</b>	<b>339,333.06</b>
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**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.