CHARITY FOR RELIGIOUS AND OTHER PURPOSES
(WORKING NAME: ALL SAINTS CENTRE R. CH. 262219 PORINGLAND)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CHARITY FOR RELIGIOUS AND OTHER PURPOSES
(WORKING NAME: ALL SAINTS CENTRE R. CH. 262219 PORINGLAND)

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INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Charity Information	**1**
Report of the Trustees	**2-3**
Independent Examiners Report	**4**
Statement of Financial Activities	**5**
Balance Sheet	**6**
Notes Forming Part of the Financial Statements	**7-10**

CHARITY FOR RELIGIOUS AND OTHER PURPOSES
(WORKING NAME: ALL SAINTS CENTRE R. CH. 262219 PORINGLAND)

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CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES:	Rev'd R Parsonage (Chairman) Mr B Catchpole Mr B Folkard
REGISTERED CHARITY NUMBER:	262219
INDEPENDENT EXAMINER	M W Lamb FCCA 105 The Street Poringland Norwich NR14 7RP
BANKERS:	Lloyds Group plc 16 Gentlemans Walk Norwich NR2 1LZ

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CHARITY FOR RELIGIOUS AND OTHER PURPOSES
(WORKING NAME: ALL SAINTS CENTRE R. CH. 262219 PORINGLAND)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are pleased to present their annual report on the activities of the Charity including the financial statements for the year ended 31 December 2025.

CHARITABLE OBJECTIVE

The Charity was established by Trust Deed in 1921. The objective for which the Charity is established is the provision of facilities in the parish of Poringland, Norfolk for meetings in aid of or for benefit of any religious or charitable purpose, as a class or lecture room for religious or similar instruction, as a reading room for the inhabitants of Poringland and for any charitable work or purpose which the rector and churchwardens of Poringland may think proper.

MANAGEMENT AND ORGANISATION

The Trustees are the rector of the parish or Poringland and two churchwardens. Other Trustees are co-opted.

The Trustees meet at least twice each year, but more frequently if required. All Trustees contribute to the day to day running of the Charity.

PRINCIPAL ACTIVITIES

For many years the Charity achieved its objective by leasing its land and building to the Poringland Village Hall Management Committee (PVHMC), which, in turn, made the premises available as a village hall. With effect from 30 September 2007 PVHMC terminated its lease, management of the premises reverting to this Charity. During the year to 31 December 2025 the Charity operated its facilities as a village/church hall for use by regular users such as the Time Childcare nursery and after school club, the Edward Bear preschool playgroup, Youth Club, Coffee Stop and for ad-hoc functions.

RESERVES POLICY

The Trustees intend to set hire rates at such a level that costs are covered, but also so that a reserve is built up over the next few years to fund maintenance of the building. Given the nature and age of the building, such costs are likely to be considerable.

FINANCIAL REVIEW

The Statement of Financial Activities is set out on page six. The General Fund is retained to generate income into the future in order to fulfil the objectives of the Charity. The net incoming resources to the General Fund amounted to £3,366. At 31 December 2025 the General Fund stood at £130,280. Of this £88,990 is designated to reflect the purchase of a parcel of land in 2011, a further purchase in 2025 for £41,763 and subsequent development costs.

In 2024 a sum of £106,381 was donated to the All Saints Centre Building project by All Saints Church PCC. Since 2009, when fundraising for the Poringland Village Hall Development Fund, later to become All Saints Centre Development Fund, started, a total of £534,845 has been raised to fund construction of a new facility to be known as the All Saints Centre to replace the existing structure. A total of £143,613 has been spent in connection with that project, £75,143 land acquisition and associated fees and the balance costs connected with planning applications and initial building work. Preliminary construction work has commenced and applications to funders and grant making bodies are currently being formulated.

REPORT OF THE TRUSTEES (*continued*)

PROPERTY AND INVESTMENTS

The Charity retains a parcel of land on which is situated a corrugated tin building. These have been included at estimate of original value when donated of £100 (2024: £100). During 2011 an additional parcel of land was acquired at a cost of £33,380. The current value of the site is estimated to be £175,000. At 31 December 2025 the Charity held cash reserves of £405,683 (2024: £401,245), and investments with a market value of £146 (2024: £154) with CCLA Investment Management Ltd.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with applicable Charity law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on .

Rev'd R Parsonage
Trustee

CHARITY FOR RELIGIOUS AND OTHER PURPOSES
(WORKING NAME: ALL SAINTS CENTRE R. CH. 262219 PORINGLAND)

INDEPENDENT EXAMINDERS REPORT TO THE TRUSTEES OF
CHARITY FOR RELIGIOUS AND OTHER PURPOSES
FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the Trustees on my examination of the accounts of the above Charity for the year ended 31 December 2025, which are set out on pages 5 to 10.

RESPONSIBILITIES AND BASIS OF REPORT

As the Charity's trustees 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 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 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 which gives me cause to believed that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a "true and fair" view which is not a matter considered as part of any independent examination.

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.

M W Lamb FCCA
105 The Street
Poringland
Norwich NR14 7RP

Dated:

CHARITY FOR RELIGIOUS AND OTHER PURPOSES
(WORKING NAME: ALL SAINTS CENTRE R. CH. 262219 PORINGLAND)

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

		2025 Unrestricted £	2025 Restricted £	2025 Permanent Endowment £	2025 Total £	2024 Total £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	Note 2					
Poringland Village Hall		-	-	-	-	-
All Saints Centre		-	1,964	-	1,964	109,110
Activities for generating funds	Note 3					
Poringland Village Hall		16,959	-	-	16,959	14,798
All Saints Centre		-	-	-	-	-
Investment income	Note 4	4	9,898	-	9,902	4,683
Total incoming resources		**16,963**	**11,862**	**-**	**28,825**	**128,591**
RESOURCES EXPENDED						
Charitable activities						
Poringland Village Hall	Note 5	13,593	-	-	13,593	15,154
All Saints Centre	Note 5	-	10,729	-	10,729	663
Donations		4	-	-	4	4
Governance costs		-	-	-	-	-
Total resources expended		13,597	10,729	-	24,326	15,821
Net incoming resources		3,366	1,133	-	4,499	112,770
other recognised gains						
Net gain/(loss) on revaluation		-	-	(8)	(8)	4
Net movement in funds before transfers		3,366	1,133	(8)	4,491	112,774
Transfers between funds		-	-	-	-	-
Net movement in funds after transfers		3,366	1,133	(8)	4,491	112,774
Fund balances brought forward 1 January 2025		126,914	410,323	254	537,491	424,717
FUND BALANCES CARRIED FORWARD 31 DECEMBER 2025		**£130,280**	**£411,456**	**£246**	**£541,982**	**£537,491**

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CHARITY FOR RELIGIOUS AND OTHER PURPOSES
(WORKING NAME: ALL SAINTS CENTRE R. CH. 262219 PORINGLAND)

BALANCE SHEET
AT 31 DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Property	6a	130,753	130,753
Other investments	6b	146	154
Tangible fixed assets	6c	-	-
		130,899	130,907
CURRENT ASSETS			
Cash at bank and in hand		405,683	401,245
Debtors		5,400	5,339
Total current assets		411,083	406,584
CREDITORS: amounts falling due within one year			
Creditors and accruals		-	-
NET CURRENT ASSETS		411,083	406,584
NET ASSETS		**£541,982**	**£537,491**
FUNDS			
Unrestricted funds:			
General (free reserves)		41,190	37,824
Capital (designated)		88,990	88,990
Restricted fund:			
Site Redevelopment/All Saints Centre		411,556	410,423
Permanent Endowment funds:			
Capital		246	254
		£541,982	**£537,491**

The financial statements were approved by the Trustees on .

Rev'd R Parsonage
Trustee

Mr B Catchpole
Trustee

The notes on pages 8 to 11 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES

The principal accounting policies are set out below.

Accounting Convention

The financial statements are prepared under the historical cost convention, with the exception of property and investments, which are stated at market value, and are in accordance with applicable accounting standards. The financial statements also comply with the Statement of Recommended Practice 2005 – "Accounting by Charities".

Income

Income is accounted for on an accruals basis.

Expenditure

Expenditure is accounted for on an accruals basis.

Investments

Investments are stated at market value.

Tangible Fixed Assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 10% on cost
Land and buildings are included at market value

Fund Accounting

Unrestricted funds are those for use in furtherance of the Charity's objectives where that use is at the discretion of the trustees. Permanent endowment funds represent property of the Charity, which may not be spent as if it were income. This is held permanently to produce income for the Charity. Restricted funds are those where the donor has specified for the purpose for which the donation should be used.

Taxation

The Charity is not liable for assessment to tax on its results.

2 VOLUNTARY INCOME

		2025	2024
		£	£
Poringland Village Hall			
Donations	Other	-	-
All Saints Centre			
Donations	Regular giving	600	560
	Coffee Stop	1,034	1,338
	Can't Sing Won't Sing	-	295
	Edward Bear	330	180
	Other	-	356
Funds from Bixley PCC donated by Poringland PCC		-	106,381
Total		1,964	109,110

3 ACTIVITIES FOR GENERATING FUNDS

	2025	2024
	£	£
Poringland Village Hall		
Hall hire	16,959	14,798
	16,959	14,798

4 INVESTMENT INCOME

Bank interest (All Saints Centre)	9,898	4,679
Dividends (Poringland Village Hall)	4	4
	9,902	4,683

5 HALL RUNNING COSTS

	2025	2024
	£	£
Poringland Village Hall		
Caretaking costs	2,084	1,647
Insurance	649	633
Repairs and renewals	4,403	4,854
Light and heat	4,648	6,460
Water rates	904	740
Refuse Disposal	810	762
Other expenses	95	58
	13,593	15,154
All Saints Centre		
Professional fees	1,421	663
Fencing costs	9,308	-
	10,729	663
Total	24,322	15,817

6 FIXED ASSETS

a) Property

	Total Assets in the course of construction £
Cost at 1 January 2025	130,753
Addition	-
Cost at 31 December 2025	130,753

Property is included at the value attributed to the land when donated plus subsequent acquisition cost. Its current market value is estimated to be £135,000. No value is attributed to the building due to its nature and condition.

b) Other Investments

	COIF Charities Investment Fund £
Market value at 1 January 2025	154
Revaluation	(8)
Market value at 31 December 2025	146
Historical cost	50

c) Tangible Fixed Assets

	Fixtures and Fittings £
Cost	
At 1 January 2025 and 31 December 2025	5,945
Depreciation	
At 1 January 2025 and 31 December 2025	5,945
Net Book Value	
2025	-
2024	-

7 NET ASSETS

	Investment Property £	Other Investments £	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted:					
General	-	-	-	(473)	(473)
Capital (Designated)	130,753	-	-	-	130,753
Restricted:					
Site Development Fund	-	-	-	411,456	411,456
Permanent Endowment:					
Capital Fund	-	146	-	100	246
	£130,753	£146	£ -	£411,083	£541,982

The Site Development Fund is established to finance redevelopment of the site. The designated Capital Fund reflects the acquisition of land associated with that redevelopment and subsequent development costs.

6 TRANSACTIONS WITH TRUSTEES

No Trustee or connected person received any remuneration or reimbursement of expenses.

7 EMPLOYEES

The Charity had no employees during the year.