

Company Registration Number - 02732801

The Charity Registration Number is :- 1013507

The Riley-Smith Hall Charitable Company

Report and Accounts

31 July 2020

# **The Riley-Smith Hall Charitable Company**

## **Report and accounts for the year ended 31 July 2020**

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## **The Riley-Smith Hall Charitable Company**

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2020**

The Trustees present their Report and Accounts for the year ended 31 July 2020, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- The Riley-Smith Hall Charitable Company

The charity is also known by its operating name, The Riley-Smith Hall.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1013507.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

##### **The principal operating address, telephone number, email and web addresses of the charity are:-**

28 Westgate  
Tadcaster, North Yorkshire  
, LS24 9AB  
Telephone 01937 832289

Email Address      Web address [www.rileysmithhall.org](http://www.rileysmithhall.org)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

##### **The Trustees in office on the date the report was approved were:-**

Christian Horton  
Clive Auton  
Christine Bleasby  
Hugh Barson  
Susan Cole  
Eleanor Stenson - Appointed 13th February 2020

##### **The following persons served as Trustees during the year ended 31 July 2020 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

At the Annual General Meeting no trustees are retiring from office.

All the trustees are also members of the charity.

## **The Riley-Smith Hall Charitable Company**

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### **Trustees' Annual Report for the year ended 31 July 2020**

#### **Patron**

The Patron of the charity is Tobias Riley-Smith.

The Articles of Association state the Patron's written consent is required to:

- a) make any alterations or additions whatsoever to the fabric of the Riley-Smith Hall;
- b) authorise any change of use of the Riley-Smith Hall whether of a permanent or temporary nature for use or uses which are not provided for in the objects clause;
- c) dispose of any freehold or leasehold interests in the Riley-Smith Hall provided that the creation of a licence for the non-exclusive occupation of the Hall for a period not exceeding seven days shall not constitute a disposal;
- d) alter the colour scheme of the Riley-Smith Hall;

To this extent and this extent only he would fall within the definition of a Trustees Under the Charity Act 2011.

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The objects for which the Charity is established are:

The acquisition preservation and protection for the benefit of the residents of Tadcaster of The Riley-Smith Hall Tadcaster; and

The provision and maintenance of a Hall for the use of the inhabitants of Tadcaster without distinction of political religious or other opinions in an effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

##### ***The main activities undertaken in relation to those purposes during the year.***

The main activities undertaken by the Charity were:

To provide a facility for use by the local community and to use funds obtained to maintain the Hall.

To preserve and maintain the fabric of the building so it is as appealing and high quality as possible.

##### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

The main activities undertaken by the charity during the year were to maintain the Hall to enable it to be available for use by the local community without distinction of political, religious or other opinions in an effort to advance education and social welfare for recreation and leisure time for its inhabitants.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

##### ***The contribution of volunteers during the year.***

The charity consists of the six Trustees who are all volunteers. There is one other volunteer who is not a Trustee: Lucy Tate who undertakes the role of Volunteer Events Coordinator. The position involves taking and coordinating all the bookings in the diary so that the hire of the premises runs seamlessly. It is a role that demands great organisation and people skills. The Trustees value the voluntary work that Lucy carries out. It assists hugely the administrative burden of the small Board of Trustees.

## **The Riley-Smith Hall Charitable Company**

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2020**

#### **The main achievements and performance of the charity during the year.**

The Trustees were looking forward to further develop the facilities at the hall during the year, given that the bookings diary was already very full and the financial position was secure, with anticipated income matching, if not improving upon, what had been seen in previous years.

Our catering providers decided early in the year that they were not in a position to organise and run the annual Christmas Fayre, when they hired the hall in a personal capacity and then invited stall holders to rent space for the event. As we were aware that was a well attended event, it was decided that the Trustees would take over the organisation and thus run it as fundraising opportunity, which provided a much greater level of income than was previously generated from simply hiring out the hall to a third party.

The understage area improvements were completed together with other smaller works which added to the attractiveness of the hall and the first nine months of the financial year gave us considerable comfort that we could progress the plans made in 2018/19 regarding other substantial improvements, with the possible aid of grant funding, as we moved towards our centenary year in 2024.

In March 2020, we were faced, along with many other hospitality venues, with the Covid-19 issues and, in accordance with government advice, we had to make the unfortunate decision to close the hall, initially for a 4 week period with effect from 20th March. It soon became clear that the situation would not be resolved in the short term and indeed, we were not in a position to allow any events to take place for the remainder of the financial year resulting in a drastic reduction in our income stream.

It is opportune that the Chancellor of the Exchequer identified the impact of the Coronavirus outbreak upon the hospitality industry and made available grant funding for Local Authorities to distribute accordingly. The £25000 we received from this source has offset our reduction in income and the Job Retention Scheme has meant that we have been able to continue to employ our 2 cleaners.

During the closure period, we were able to start attending to the known issues with the facade of the hall, by commissioning an independent report on the original stonework facade which was showing signs of weathering, resulting in water ingress to the Supper Room area. The outcome of this report is that urgent work needs to be undertaken to secure the stonework and make it watertight. Contractors have been appointed to undertake the work, to be completed by the middle of November 2020, with total costs anticipated to be in the region of £34,000.

On a more positive note, we are delighted to have appointed a new Director to the Board. Eleanor Stenson joined us on 13th February 2020 and we look forward to making use of her particular skills and knowledge going forward.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity and to wider society.***

The charity continues to successfully provide a facility within the town for the benefit of all local residents and the wider community, albeit on a reduced scale due to our compliance with limitations imposed upon us, resulting from the Coronavirus pandemic. The charity operates without discrimination and welcomes working with local groups and individuals to provide a space which can be utilised by members of the community for a variety of uses.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

New trustees are recruited from the local community. New Trustees are appointed in accordance with our Articles of Association.

##### ***The charity's relationships with other groups and individuals.***

Bar services and catering services are provided on an on-demand basis by third parties if and when hall hirers require these services. The bar service is provided by Lucy Tate. The catering service is provided by Mr & Mrs J Fowkes. A licence to operate a bar is in place between the charity and the bar service provider. A licence to operate a café on the premises is in place between the charity and catering service providers. The licences are reviewed annually.

##### ***The trustees' bankers and advisors***

Bankers	HSBC, 11 North Street, Wetherby, LS22 6NT
Solicitors	Elmhirst Parker, The Cross, Sherburn in Elmet LS25 6BH
Surveyors	Malcolm Stuart, Wilton House, Station Road, Tadcaster LS24 9SG
Architectural Consultants	Tom Bromet, Donald Insall Associates, 12 Devonshire Street, London W1G 7AB

## The Riley-Smith Hall Charitable Company

Company Registration Number - 02732801

### Trustees' Annual Report for the year ended 31 July 2020

#### Financial review

##### *The charity's financial position at the end of the year ended 31 July 2020*

The financial position of the charity at 31 July 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
<b>Net income</b>	27,899	7,154
Unrestricted Revenue Funds available for the general purposes of the charity	73,511	44,872
Unrestricted revaluation reserve	64,681	64,681
Designated Fixed Asset Funds	179,979	180,319
<b>Total Unrestricted Funds</b>	<b>318,171</b>	<b>289,872</b>
<b>Total Restricted Funds</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>	<b>318,171</b>	<b>289,872</b>

##### *Financial review of the position at the reporting date, 31 July 2020 .*

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

##### ***Policies on reserves.***

The unrestricted reserve figure of £73,551 in these accounts is acknowledged as being well in excess of our estimated six month spend (£23,000) and therefore it is prudent to detail below the reasons for this and our actions to reduce this to a more acceptable level.

Prior to the arrival of the coronavirus pandemic in March, the charity's reserves stood at £52,000. This figure consisted of our estimated six month spend in the event of a funding crisis of £25,000 plus a surplus being earmarked for maintenance and improvements to the boiler house to provide banqueting table/chair storage and disabled access to the stage. An indicative cost had been received of £25,000. Then, suddenly and unexpectedly, the enforced closure of the hall due to coronavirus for a 4 month period meant our developing plans for disposal of the surplus had to be put on hold. Fortune followed misfortune when we discovered we were eligible for a government coronavirus support grant. This was received in April and our reserves were boosted by a further £25,000, raising our balance to £75,000 which accounts for the unrestricted reserves at the end of the financial year.

Of course, the coronavirus closure has had the effect of reducing our usual running costs thus the reserves have not yet been used to further our charitable purpose. The closure of grant funding applications to all but emergency situations, due to the pandemic, meant that our previous aspirations to utilise some of our reserves, together with any successful grant allocation, to improve our facilities, had to be placed on hold.

As mentioned previously, we have had to allocate a substantial sum to meet the costs of the essential structural repairs (ca £34,000) to the parapet wall and front facade of the building.

We have also taken the opportunity provided by the closure of the hall to upgrade our kitchen facilities, which we could not have contemplated whilst we had a full booking schedule, at a cost of ca £10,000.

With little in the way of income, to bolster our reserve figure, being generated in the current situation, the trustees would wish to have a level of cushion (£10,000), in addition to our estimated six month spend reserve, to cover any unforeseen expenditure until such times as our charitable activities return to usual levels.

##### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

## **The Riley-Smith Hall Charitable Company**

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2020**

#### ***Plans For the Future***

##### **Summary of plans for the future and the trustees' perspective of the future direction of the charity.**

Despite all the obstacles we have had to overcome in the last few months, the Trustees remain confident in the viability of the hall and the facilities it has to offer.

We have taken heart in the fact that many of our regular customers, who have been unable to use our facilities in recent months, are looking to the future and have already placed bookings for 2021, or have intimated that they will do so as soon as the situation with regard to the current pandemic eases. We are, of course, governed by legal restrictions as to what can be allowed to take place and will always abide by those restrictions.

Once normality is resumed, we are keen to re-visit our previous plans for improving the facilities we have to offer, to ensure our continued presence in the community. We have not lost sight of the fact that our Centenary year is 2024 but our focus, for obvious reasons, must be in ensuring we are in a position to celebrate it appropriately.

#### **Details of The Independent Examiner**

R J Woolley FCCA,CTA  
Chartered Certified Accountant  
Crown House  
York Road  
Shiptonthorpe  
York  
YO43 3PF

## **The Riley-Smith Hall Charitable Company**

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2020**

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 9 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 5 December 2020.

Christian Horton  
**Director and Trustee**



## **The Riley-Smith Hall Charitable Company**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 July 2020**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 26 for the year ended 31 July 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## **The Riley-Smith Hall Charitable Company**

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

**Signed:-**

R J Woolley FCCA,CTA - Independent Examiner

Chartered Certified Accountant

Crown House

York Road

Shiptonthorpe

York

YO43 3PF

This report was signed on 5 December 2020

**The Riley-Smith Hall Charitable Company - Statement of Financial Activities  
for the year ended 31 July 2020**

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 July 2020, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	27,545	-	<b>27,545</b>	595
Charitable activities	A2	45,825	-	<b>45,825</b>	61,179
Other trading activities	A3	280	-	<b>280</b>	6,281
Investments	A4	14	-	<b>14</b>	12
<b>Total income</b>	<b>A</b>	<b>73,664</b>	<b>-</b>	<b>73,664</b>	<b>68,067</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	-	-	2,035
Charitable activities	B2	45,365	400	<b>45,765</b>	58,878
<b>Total expenditure</b>	<b>B</b>	<b>45,365</b>	<b>400</b>	<b>45,765</b>	<b>60,913</b>
<b>Net income for the year</b>		<b>28,299</b>	<b>(400)</b>	<b>27,899</b>	<b>7,154</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>28,299</b>	<b>(400)</b>	<b>27,899</b>	<b>7,154</b>
<b>Other recognised gains/(losses)</b>		-	-	-	-
Costs of fundamental reorganisation or restructuring	<b>D3</b>	-	-	-	-
Extraordinary items	D3	-	-	-	-
<b>Net movement in funds</b>		<b>28,299</b>	<b>(400)</b>	<b>27,899</b>	<b>7,154</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		289,872	400	<b>290,272</b>	283,118
<b>Total funds carried forward</b>		<b>318,171</b>	<b>-</b>	<b>318,171</b>	<b>290,272</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

Except where indicated in the notes in respect of a £400 donation, all the comparative figures were unrestricted, so no detailed analysis of the comparative figures is required to comply with the Bulletin issued in October 2018.

All activities derive from continuing operations

**The notes attached on pages 14 to 26 form an integral part of these accounts.**

**The Riley-Smith Hall Charitable Company - Statement of Financial Activities  
for the year ended 31 July 2020**

**The Riley-Smith Hall Charitable Company - Resources applied in the year  
ended 31 July 2020 towards fixed assets for Charity use:-**

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	27,899	7,154
Resources applied on functional fixed assets	(5,981)	(15,071)
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b>21,918</b>	<b>(7,917)</b>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

**Movements in revenue and capital funds for the year ended 31 July 2020**

**Revenue accumulated funds**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	44,872	400	45,272	38,118
Recognised gains and losses before transfers	28,299	(400)	27,899	7,154
	<b>73,171</b>	<b>-</b>	<b>73,171</b>	<b>45,272</b>
Transfer to unrestricted funds	340	-	340	-
Costs of fundamental reorganisation or restructuring	-	-	-	-
Exceptional items	-	-	-	-
<b>Closing revenue funds</b>	<b>73,511</b>	<b>-</b>	<b>73,511</b>	<b>45,272</b>

**Fixed asset funds**

	Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
At 1 August	180,319	-	180,319	180,319
Transfer to revenue funds	(340)	-	(340)	-
<b>At 31 July</b>	<b>179,979</b>	<b>-</b>	<b>179,979</b>	<b>180,319</b>

The purposes of the transfers to fixed asset funds are described in Note 20 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

The notes attached on pages 14 to 26 form an integral part of these accounts.

**The Riley-Smith Hall Charitable Company - Statement of Financial Activities  
for the year ended 31 July 2020**

<b>Revaluation Reserve Fund</b>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>Last year Total Funds 2019 £</b>
At 1 August	64,681	-	<b>64,681</b>	64,681
<b>At 31 July</b>	<b>64,681</b>	<b>-</b>	<b>64,681</b>	<b>64,681</b>

<b>Summary of funds</b>	<b>Unrestricted and Designated funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>Last Year Total Funds 2019 £</b>
Revenue accumulated funds	73,511	-	<b>73,511</b>	45,272
Fixed asset funds	179,979	-	<b>179,979</b>	180,319
Revaluation reserve fund	64,681	-	<b>64,681</b>	64,681
<b>Total funds</b>	<b>318,171</b>	<b>-</b>	<b>318,171</b>	<b>290,272</b>

**The notes attached on pages 14 to 26 form an integral part of these accounts.**

**The Riley-Smith Hall Charitable Company - Statement of Financial Activities  
for the year ended 31 July 2020**

**The Riley-Smith Hall Charitable Company  
Income and Expenditure Account for the year ended 31 July 2020 as required  
by the Companies Act 2006**

	2020 £	2019 £
<b><i>Income</i></b>		
Income from operations	73,650	68,055
Investment income		
Interest receivable	14	12
<b>Gross income in the year before exceptional items</b>	<b>73,664</b>	<b>68,067</b>
<b>Gross income in the year including exceptional items</b>	<b>73,664</b>	<b>68,067</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	38,023	51,842
Depreciation and amortisation	7,162	5,695
Fundraising costs	-	2,035
Governance costs	580	1,341
Realised losses on disposals of social investments which are programm	-	-
<b>Total expenditure in the year</b>	<b>45,765</b>	<b>60,913</b>
<b>Net income before tax in the financial year</b>	<b>27,899</b>	<b>7,154</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>27,899</b>	<b>7,154</b>
<b>Retained surplus for the financial year</b>	<b>27,899</b>	<b>7,154</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 14 to 26 form an integral part of these accounts.**

## The Riley-Smith Hall Charitable Company - Balance Sheet as at 31 July 2020

		SORP			
	Note:	Ref	2020	2019	
			£	£	
<b>Fixed assets</b>		A			
Tangible assets	11	A2	244,660	245,841	
<b>Current assets</b>		B			
Debtors	12	B2	3,314	3,586	
Cash at bank and in hand		B4	74,754	50,093	
<b>Total current assets</b>			78,068	53,679	
<b>Creditors: amounts falling due within one year</b>	13	C1	(4,557)	(9,248)	
<b>Net current assets</b>			73,511	44,431	
<b>The total net assets of the charity</b>			<b>318,171</b>	<b>290,272</b>	
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>					
<b>Restricted funds</b>					
Restricted Revenue Funds	18	D2	-	400	
<b>Unrestricted Funds</b>					
Unrestricted Revenue Funds	18	D3	73,511	44,872	
Unrestricted Revaluation Reserve	18	D4	64,681	64,681	
			138,192	109,553	
<b>Designated Funds</b>					
Designated Fixed Asset Funds	18	D3	179,979	180,319	
<b>Total charity funds</b>			<b>318,171</b>	<b>290,272</b>	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Christian Horton

Trustee

Approved by the board of trustees on 5 December 2020

**The notes attached on pages 14 to 26 form an integral part of these accounts.**

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2020

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Except where indicated in respect of a £400 donation, all the comparative figures were unrestricted, so no detailed analysis of the comparative figures is required to comply with the Bulletin issued in October 2018.

##### **Status of the charity**

The charity is a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.



# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2020

### **Covid Related Grants.**

HMRC Job Retention scheme grants have been recognised in the SOFA when received.

The Hospitality Sector COVID grant from Selby District Council was received in April 2020 and covered an indeterminate period. None of this income was treated as income in advance at the accounting year end and has been fully recognised within these accounts.

### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

### **Donated goods, facilities and services**

**Donated fixed assets** are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

**Donated goods that are not fixed assets** are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2020

### Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

### Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

### *Policies relating to assets, liabilities and provisions and other matters.*

#### *Tangible fixed assets*

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

During an earlier year, the trustees determined to adopt a policy of revaluation of freehold property, as they believed the market value was materially different from the book values of the assets. They do not believe there has been any material change in the current year since that revaluation.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold buildings	2 % straight line
Plant and machinery	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

The depreciation of buildings charged is in order to comply with the FRS102 SORP in its 2016 modification. There was, in periods prior to the year ended 31st July 2017, no policy of depreciation, so this represented a change in accounting policy in the year ended 31st July 2017. The trustees did not consider in that period that it would materially affect the figures to make a prior year adjustment to reflect this change in policy and it was determined in subsequent years to commence depreciation from the revalued amount arising during the year ended 31st July 2017.

# **The Riley-Smith Hall Charitable Company**

## **Notes to the Accounts for the year ended 31 July 2020**

### **Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

### **Creditors and provisions**

Creditors are accounted for on the basis of the amounts owing at the balance sheet date.

### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes and include the Fixed Asset Funds referred to above.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2020

### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 4 Significance of financial instruments to the charity's position

There are no financial instruments which have a bearing on the operations of the charity.

### 5 Net surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	7,162	5,695

### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

### 7 Staff costs and emoluments

<b>Salary costs</b>	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	7,915	1,960
<b>Total salaries, wages and related costs</b>	<b>7,915</b>	<b>1,960</b>
The average number of part time staff employed in the year was	2	1
The estimated full time equivalent number of all staff employed in the year was	2	1
<b>The estimated equivalent number of full time staff deployed in different activities in the year was:-</b>		
Engaged on management and administration and support costs	2	1
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>2</b>	<b>1</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2020

### 8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

### 9 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2020	2019
	£	£
The amount reimbursed to trustees	874	2,800

The items paid were reimbursement of routine running costs. In the prior year, the nature of the trustees' expenses was to reimburse proper costs incurred relating to the running of the hall. In addition, a trustee was reimbursed the purchase price of a piano bought for the hall in the sum of £2,008.

The number of trustees' to whom expenses were reimbursed was :- one (2019- one)

### 10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Deposits for Hall Hire received in advance	4,350	4,350	3,125	3,125
<b>Total</b>	<b>4,350</b>	<b>4,350</b>	<b>3,125</b>	<b>3,125</b>

	2020	2019
	£	£
<b>These deferrals are included in creditors</b>	<b>3,125</b>	<b>4,350</b>

	2020	2019
	£	£
<b>These deferrals are included in creditors</b>	<b>4,350</b>	<b>-</b>

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2020

### 11 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 August 2019	249,528	2,008	-	251,536
Additions	123	5,858	-	5,981
<b>At 31 July 2020</b>	<b>249,651</b>	<b>7,866</b>	<b>-</b>	<b>257,517</b>
<b>Depreciation</b>				
At 1 August 2019	5,193	502	-	5,695
Charge for the year	5,195	1,967	-	7,162
<b>At 31 July 2020</b>	<b>10,388</b>	<b>2,469</b>	<b>-</b>	<b>12,857</b>
<b>Net book value</b>				
<b>At 31 July 2020</b>	<b>239,263</b>	<b>5,397</b>	<b>-</b>	<b>244,660</b>
<b>At 31 July 2019</b>	<b>244,335</b>	<b>1,506</b>	<b>-</b>	<b>245,841</b>

#### *Freehold land and buildings included above:*

	2020 £	2019 £
Historical cost	120,000	120,000
Cumulative depreciation based on historical cost	7,200	6,000

#### **Revaluation of assets**

The freehold property of the charity was valued in April 2018, in relation to the accounts for the year ended 31st July 2017, on a current use basis, by M J Stuart FRICS IRRV (Hons) of Malcolm Stuart Property Consultants LLP.

The historical base cost of the class of assets revalued is

120,000	120,000
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### 12 Debtors

	2020 £	2019 £
Prepayments and accrued income	3,314	3,586

### 13 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	1,344	4,829
Deferred Income - Unrestricted & designated funds	3,125	4,350
PAYE, NIC VAT and other taxes	88	69
	<b>4,557</b>	<b>9,248</b>

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2020

### 14 Revaluation reserve

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
At 1 August 2019	64,681	-	64,681	64,681
At 31 July 2020	<b>64,681</b>	<b>-</b>	<b>64,681</b>	<b>64,681</b>

### 15 Income and Expenditure account summary

	2020	2019
	£	£
At 1 August 2019	225,591	218,437
Surplus after tax for the year	27,899	7,154
At 31 July 2020	<b>253,490</b>	<b>225,591</b>

### 16 No related party transactions

There were no transactions with related parties in the year , except with trustees' expenses which are fully disclosed in the notes above.

### 17 Particulars of how particular funds are represented by assets and liabilities

At 31 July 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	64,681	179,979	-	244,660
Current Assets	78,068	-	-	78,068
Current Liabilities	(4,557)	-	-	(4,557)
	<b>138,192</b>	<b>179,979</b>	<b>-</b>	<b>318,171</b>
At 1 August 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	65,522	180,319	-	245,841
Current Assets	53,279	-	400	53,679
Current Liabilities	(9,248)	-	-	(9,248)
	<b>109,553</b>	<b>180,319</b>	<b>400</b>	<b>290,272</b>

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2020

### 18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020 - see Note 19	Transfers between funds in 2020	Funds carried forward to 2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	44,872	28,299	340	<b>73,511</b>
Unrestricted Revaluation Reserve	64,681	-	-	<b>64,681</b>
Designated Fixed Asset Funds	180,319	-	(340)	<b>179,979</b>
<b>Total unrestricted and designated funds</b>	<b>289,872</b>	<b>28,299</b>	<b>-</b>	<b>318,171</b>
<b>Restricted funds:-</b>				
Piano Purchase Fund	400	(400)	-	-
<b>Total restricted funds</b>	<b>400</b>	<b>(400)</b>	<b>-</b>	<b>-</b>
<b>Total charity funds</b>	<b>290,272</b>	<b>27,899</b>	<b>-</b>	<b>318,171</b>

### 19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	73,664	(45,365)	-	<b>28,299</b>
<b>Restricted funds:-</b>				
Piano Purchase Fund	-	(400)	-	<b>(400)</b>
	<b>73,664</b>	<b>(45,765)</b>	<b>-</b>	<b>27,899</b>

### 20 The purposes for which the funds as detailed in note 18 are held by the charity are:-

#### Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

#### Restricted funds:-

Piano Purchase Fund	Funds for the purchase of a piano
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### 21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.



## The Riley-Smith Hall Charitable Company

### Detailed analysis of income and expenditure for the year ended 31 July 2020 as required by the SORP 2015

*This analysis is classsified by conventional nominal descriptions and not by activity.*

Except where indicated, in respect of a £400 donation, all the comparative figures were unrestricted, so no detailed analysis of the comparative figures is required to comply with the Bulletin issued in October 2018.

#### 22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	209	-	209	195
<b>Total donations and gifts from individuals</b>	<b>209</b>	<b>-</b>	<b>209</b>	<b>195</b>
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Revenue grants from government and public bodies</b>				
HMRC - Covid Job Retention Scheme	2,336	-	2,336	-
Selby District Council - Hospitality Covid Grant	25,000	-	25,000	-
<b>Total public sector revenue grants</b>	<b>27,336</b>	<b>-</b>	<b>27,336</b>	<b>-</b>
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Revenue grants and donations from non public bodies</b>				
Small grants individually less than £1000	-	-	-	400
<b>Total private sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>
<b>Total Donations, Grants and Legacies</b>	<b>27,545</b>	<b>-</b>	<b>27,545</b>	<b>595</b>

The donation in the prior year accounts of £400 was a restricted donation to the Piano Purchase Fund.

All the donations and gifts in the prior year were unrestricted, except for the £400 donation to the Piano Purchase Fund.

<b>Prior year analysis</b>	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Prior Year Total Funds 2019 £

## The Riley-Smith Hall Charitable Company

### Detailed analysis of income and expenditure for the year ended 31 July 2020 as required by the SORP 2015

<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>195</b>	<b>400</b>	<b>595</b>
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### 23 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	240	-	240	240
Letting of property for charitable purposes	45,585	-	45,585	60,939
<b>Total Primary purpose and ancillary trading</b>	<b>45,825</b>	<b>-</b>	<b>45,825</b>	<b>61,179</b>

### 24 Total Income from charitable activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Total income from charitable trading</b>	45,825	-	45,825	61,179
<b>Total from charitable activities</b>	<b>45,825</b>	<b>-</b>	<b>45,825</b>	<b>61,179</b>

### 25 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Income from fundraising events	280	-	280	6,281
<b>Total from other activities</b>	<b>280</b>	<b>-</b>	<b>280</b>	<b>6,281</b>

### 26 Investment income

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Bank Interest Receivable	14	-	14	12

## The Riley-Smith Hall Charitable Company

### Detailed analysis of income and expenditure for the year ended 31 July 2020 as required by the SORP 2015

Total investment income	A4	14	-	14	12
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#### 27 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Gross wages and salaries - charitable activities		-	-	-	1,960
Marketing and advertising of charitable services		136	-	136	-
Performing Rights Licence and other licences		1,361	-	1,361	792
<b>Total direct spending</b>	<b>B2a</b>	<b>1,497</b>	<b>-</b>	<b>1,497</b>	<b>2,752</b>

#### 28 Support costs for charitable activities

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Premises Expenses</b>					
Rates and water charges		1,191	-	1,191	1,031
Light heat and power		13,666	-	13,666	9,707
Cleaning and waste management		11,403	-	11,403	6,611
Premises repairs, renewals and maintenance		5,107	400	5,507	26,870
Property insurance		3,300	-	3,300	2,506
<b>Administrative overheads</b>					
Telephone, fax and internet		426	-	426	484
Postage		44	-	44	61
Liability and contents insurance		-	-	-	268
Sundry expenses		30	-	30	35
<b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b>					
As detailed in Note 29		-	-	-	136
<b>Professional fees paid to advisors other than the auditor or examiner</b>					
Legal fees		959	-	959	-
Other legal and professional		-	-	-	1,381
<b>Financial costs</b>					
Depreciation & Amortisation in total for the period		7,162	-	7,162	5,695
<b>Support costs before reallocation</b>		<b>43,288</b>	<b>400</b>	<b>43,688</b>	<b>54,785</b>
<b>Total support costs - Current Year</b>		<b>43,288</b>	<b>400</b>	<b>43,688</b>	<b>54,785</b>

## The Riley-Smith Hall Charitable Company

### Detailed analysis of income and expenditure for the year ended 31 July 2020 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

#### 29 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	580	-	580	510
Trustees' expenses	-	-	-	792
Trustees' indemnity insurance	-	-	-	39
<b>Total Governance costs</b>	<b>580</b>	<b>-</b>	<b>580</b>	<b>1,341</b>

#### *Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees*

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Tax advisory fees	-	-	-	136
<b>Total additional fees included in support costs at Note 28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136</b>

#### 30 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total direct spending	<b>B2a</b>	1,497	-	1,497	2,752
Total support costs	<b>B2d</b>	43,288	400	43,688	54,785
Total Governance costs	<b>B2e</b>	580	-	580	1,341
<b>Total charitable expenditure</b>	<b>B2</b>	<b>45,365</b>	<b>400</b>	<b>45,765</b>	<b>58,878</b>

#### 31 Expenditure on raising funds and costs of investment management

Cost of fundraising activities		-	-	-	2,035
<b>Total fundraising costs</b>	<b>B1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,035</b>