

Company Registration Number - 02732801

The Charity Registration Number is :- 1013507

The Riley-Smith Hall Charitable Company

Report and Accounts

31 July 2021

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

## **Report and accounts for the year ended 31 July 2021**

### **Contents**

	<b>Page</b>
<b>Charity information</b>	1
<b>Trustees' Annual Report</b>	1
<b>Statement of directors' responsibilities</b>	7
<b>Independent Accountant's Report</b>	9
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	11
Statement of Financial Activities - Prior Year statement	12
Statement of total recognised gains and losses	12
Movements in funds	12
Revaluation reserves	13
Revenue Funds	13
Fixed Asset funds	13
Income and Expenditure account	14
Summary of funds	14
<b>Balance sheet</b>	15
<b>Notes to the accounts</b>	17

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

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2021**

The Trustees present their Report and Accounts for the year ended 31 July 2021, 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 Charitable Company.

##### ***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.

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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 Act. 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 Riley-Smith Hall Charitable Company**

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2021**

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

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

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  
Lucy Allis (Appointed 18 January 2021)

#### **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.

**The following persons served as Trustees during the year ended 31 July 2021 :-**

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

At the Annual General Meeting no trustees are retiring office

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

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2021**

#### **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 and;

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 seven Trustees who are all volunteers. There are no other volunteers as Lucy Tate, who was a Volunteer Events Co-ordinator, has now been employed by the Trustees to continue that role on a paid basis. The Trustees are delighted that they have been able to continue Lucy's involvement with the charity in this way.

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

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2021**

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

In common with the remainder of the hospitality sector within the UK, we have been in the unfortunate position of having to keep our doors closed, to the public, for the vast majority of the last financial year due to the COVID-19 epidemic. We have consistently followed Government restriction/guidelines resulting in a very substantial reduction in our usual income stream from the hiring out of our facilities to the community at large.

We have been fortunate in that we have received substantial monetary assistance, in the form of Government Hospitality Covid Grants which have gone some way to offset our loss of rental income and this has enabled us to continue with our planned maintenance/improvement work which was identified during the previous financial year.

The necessary repairs to the parapet wall and facade of the building, mentioned in our last annual report, have now been completed with an overall cost of £38,000 and we have taken the opportunity, whilst being closed to the public, to improve the facilities in our kitchen and upstairs area. Our total spend between these two projects is in the region of £16000.

We are please to advise that, following the relaxation of COVID restrictions, our bookings diary is again looking healthy, with a number of our regular customers having already returned. Enquiries regarding future rentals are very encouraging.

Lucy Allis has joined us on the Board of Trustees since our last report and we are delighted that she brings her local knowledge and enthusiasm to the team.

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

The charity has continued to successfully provide a facility within the town for the benefit of all local residents and the wider community (albeit on a reduced basis over the past 18 months, for the reasons mentioned above). 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 Riley-Smith Hall Charitable Company

Company Registration Number - 02732801

### Trustees' Annual Report for the year ended 31 July 2021

#### *The charity's relationships with related parties.*

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, previously provided by Lucy Tate, is now in the capable hands of Mr & Mrs J & K Fowkes who continue to provide catering services. Provision of service contracts, which are reviewed annually, are in place between the charity and the bar and catering providers.

#### *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
Accountants	Woolley & Co, Crown House, York Road, Shiptonthorpe, York, YO43 3PF

#### Financial review

#### *The charity's financial position at the end of the year ended 31 July 2021*

The financial position of the charity at 31 July 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
<b>Net income</b>	(18,081)	27,899
Unrestricted Revenue Funds available for the general purposes of the charity	55,430	73,511
Unrestricted revaluation reserve	64,681	64,681
Designated Fixed Asset Funds	179,979	179,979
<b>Total Unrestricted Funds</b>	<b>300,090</b>	<b>318,171</b>
<b>Total Funds</b>	<b>300,090</b>	<b>318,171</b>

#### *Financial review of the position at the reporting date, 31 July 2021 .*

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.

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

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2021**

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

The reserves of the charity are all unrestricted. The trustees consider that ideally reserves should be set at six month's running costs, which would amount to approximately £25,000 to cover the event of any cash crisis. The charity currently has reserves in excess of this which are intended to be spent on improvements to the hall over the next year.

To this end, we are already committed to replacing the existing gas boiler, which has come to the end of its economic life, with work being undertaken in the near future. The cost of this, together with the necessary relocation of the main gas supply, is in the region of £10,000.

We are also conscious of the need to upgrade/extend our existing fire alarm system and to incorporate, within it, smoke detection capability. An estimate for a full replacement system has been provided at C£13,000 and we are currently looking at the costs involved in upgrading what is currently in place.

#### ***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.

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

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

There is no doubt that the last 18 months have been a difficult time for everyone, but, finally, it would appear that the future is looking brighter, with people getting back to something like normality. We are confident that, as this happens, community and social activities will increase and we are in a good position to provide a building with the facilities required to meet some of the needs of people in our area.

Our Centenary year (2024) is fast approaching and we will be looking at ways in which we can celebrate the event by further enhancing the facilities we have on offer.

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

Robert Woolley FCCA, CTA

Member of Certified Accountants

Crown House

Town Street

Shiptonthorpe

East Yorkshire

YO43 3PF



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

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2021**

#### **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.

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

Company Registration Number - 02732801

### **Trustees' Annual Report for the year ended 31 July 2021**

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

The financial statements are set out on pages 11 to 33.

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 30 November 2021.

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 2021**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 33 for the year ended 31 July 2021 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 19.

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

As described on page 9, 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:-**

Robert Woolley FCCA, CTA - Independent Examiner

Certified Accountants

Crown House  
Town Street  
Shiptonthorpe  
East Yorkshire  
YO43 3PF

This report was signed on 30 November 2021

**The Riley-Smith Hall Charitable Company - Statement of Financial Activities for the year ended 31 July 2021**

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 July 2021, 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
		2021 £	2021 £	2021 £	2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	32,231	-	<b>32,231</b>	27,545
Charitable activities	A2	12,320	-	<b>12,320</b>	45,825
Other trading activities	A3	-	-	-	280
Investments	A4	1	-	<b>1</b>	14
<b>Total income</b>	<b>A</b>	<b>44,552</b>	<b>-</b>	<b>44,552</b>	<b>73,664</b>
<b>Expenditure on:</b>					
Charitable activities	B2	62,633	-	<b>62,633</b>	45,765
<b>Total expenditure</b>	<b>B</b>	<b>62,633</b>	<b>-</b>	<b>62,633</b>	<b>45,765</b>
<b>Net income for the year</b>		<b>(18,081)</b>	<b>-</b>	<b>(18,081)</b>	<b>27,899</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(18,081)</b>	<b>-</b>	<b>(18,081)</b>	<b>27,899</b>
<b>Net movement in funds</b>		<b>(18,081)</b>	<b>-</b>	<b>(18,081)</b>	<b>27,899</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		318,171	-	<b>318,171</b>	290,272
<b>Total funds carried forward</b>		<b>300,090</b>	<b>-</b>	<b>300,090</b>	<b>318,171</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 19 to 33 form an integral part of these accounts.**

**The Riley-Smith Hall Charitable Company - Statement of Financial Activities for the year ended 31 July 2021**

**The Riley-Smith Hall Charitable Company - Resources applied in the year ended 31 July 2021 towards fixed assets for Charity use:-**

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	(18,081)	27,899
Resources applied on functional fixed assets	-	(5,981)
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b>(18,081)</b>	<b>21,918</b>

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

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

**Movements in revenue and capital funds for the year ended 31 July 2021**

**Revenue accumulated funds**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	73,511	-	73,511	45,272
Recognised gains and losses before transfers	(18,081)	-	(18,081)	27,899
	<b>55,430</b>	<b>-</b>	<b>55,430</b>	<b>73,171</b>
(From)/To unrestricted revenue funds	-	-	-	340
<b>Closing revenue funds</b>	<b>55,430</b>	<b>-</b>	<b>55,430</b>	<b>73,511</b>

**Fixed asset funds**

	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 August	179,979	-	179,979	180,319
Transfer (to)/from revenue funds	-	-	-	(340)
<b>At 31 July</b>	<b>179,979</b>	<b>-</b>	<b>179,979</b>	<b>179,979</b>

## The Riley-Smith Hall Charitable Company - Statement of Financial Activities for the year ended 31 July 2021

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'.

<b>Revaluation Reserve Fund</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last year Total Funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Revenue accumulated funds	55,430	-	<b>55,430</b>	73,511
Fixed asset funds	179,979	-	<b>179,979</b>	179,979
Revaluation reserve fund	64,681	-	<b>64,681</b>	64,681
<b>Total funds</b>	<b>300,090</b>	<b>-</b>	<b>300,090</b>	<b>318,171</b>

The notes attached on pages 19 to 33 form an integral part of these accounts.

**The Riley-Smith Hall Charitable Company - Statement of Financial Activities for the year ended 31 July 2021**

**The Riley-Smith Hall Charitable Company  
Income and Expenditure Account for the year ended 31 July 2021 as required by the Companies Act 2006**

	2021 £	2020 £
<b>Income</b>		
Income from operations	44,551	73,650
Investment income		
Interest receivable	1	14
<b>Gross income in the year before exceptional items</b>	<b>44,552</b>	<b>73,664</b>
<b>Gross income in the year including exceptional items</b>	<b>44,552</b>	<b>73,664</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	55,183	38,023
Depreciation and amortisation	6,668	7,162
Governance costs	782	580
Realised losses on disposals of social investments which are programr	-	-
<b>Total expenditure in the year</b>	<b>62,633</b>	<b>45,765</b>
<b>Net income before tax in the financial year</b>	<b>(18,081)</b>	<b>27,899</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(18,081)</b>	<b>27,899</b>
<b>Retained surplus for the financial year</b>	<b>(18,081)</b>	<b>27,899</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 19 to 33 form an integral part of these accounts.**



## The Riley-Smith Hall Charitable Company - Balance Sheet as at 31 July 2021

	SORP		2021	2020
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	10	A2	254,641	244,660
<b>Current assets</b>		B		
Debtors	11	B2	4,097	3,314
Cash at bank and in hand		B4	43,524	74,754
<b>Total current assets</b>			47,621	78,068
<b>Creditors: amounts falling due within one year</b>	12	C1	(2,172)	(4,557)
<b>Net current assets</b>			45,449	73,511
<b>The total net assets of the charity</b>			<b>300,090</b>	<b>318,171</b>

The total net assets of the charity are funded by the funds of the charity, as follows:-

### Unrestricted Funds

Unrestricted Revenue Funds	18	D3	55,430	73,511
Unrestricted Revaluation Reserve	18	D4	64,681	64,681
			120,111	138,192
<b>Designated Funds</b>				
Designated Fixed Asset Funds	18	D3	179,979	179,979
<b>Total charity funds</b>			<b>300,090</b>	<b>318,171</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 10.

## **The Riley-Smith Hall Charitable Company - Balance Sheet as at 31 July 2021**

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 30 November 2021

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2021

### 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.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

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.

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

## **Notes to the Accounts for the year ended 31 July 2021**

### **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.

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.

HMRC Job Retention Scheme grants and Hospitality Sector Covid grants are treated as income in the year of receipt.

### **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.

### ***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..

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2021

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.

### 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.

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 premises	2 % straight line
Plant and machinery	25 % straight line

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

### 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.

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

## **Notes to the Accounts for the year ended 31 July 2021**

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 10.

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 and bank balances held by the charity are included at the amount actually held and counted at the year end.

## **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.

## The Riley-Smith Hall Charitable Company

### Notes to the Accounts for the year ended 31 July 2021

#### 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

	2021 £	2020 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	6,668	7,162

#### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with the 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>	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	8,329	7,915
<b>Total salaries, wages and related costs</b>	<b>8,329</b>	<b>7,915</b>

The average number of part time staff employed in the year was

2 2

The estimated full time equivalent number of all staff employed in the year was

2 2

**The estimated equivalent number of full time staff deployed in different activities in the year was:-**

Engaged on management and administration

2 2

**The estimated full time equivalent number of all staff employed as above**

2 2

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 2021

### 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.

Expenses reimbursed to Trustees in the year amounted to £688 (2020 : £874)

The amounts were paid from out of pocket expenses for routine running costs of the charity.

The number of trustees to whom expenses were re-imbursed was one (2020 : one)

### 9 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	Deferred at year end
	£	£	£	£	£
Deposits for Hall rental in advance	3,125	(3,125)	-	900	900
<b>Total</b>	<u>3,125</u>	<u>(3,125)</u>	<u>-</u>	<u>900</u>	<u>900</u>

	<b>2021</b>	<b>2020</b>
	£	£
These deferrals are included in creditors	<u>900</u>	<u>3,125</u>

### 10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 August 2020	249,651	7,866	-	257,517
Additions	16,649	-	-	16,649
<b>At 31 July 2021</b>	<u><b>266,300</b></u>	<u><b>7,866</b></u>	<u><b>-</b></u>	<u><b>274,166</b></u>
<b>Depreciation</b>				
At 1 August 2020	10,388	2,469	-	12,857
Charge for the year	5,195	1,473	-	6,668
<b>At 31 July 2021</b>	<u><b>15,583</b></u>	<u><b>3,942</b></u>	<u><b>-</b></u>	<u><b>19,525</b></u>
<b>Net book value</b>				
<b>At 31 July 2021</b>	<u><b>250,717</b></u>	<u><b>3,924</b></u>	<u><b>-</b></u>	<u><b>254,641</b></u>
<b>At 31 July 2020</b>	<u><b>239,263</b></u>	<u><b>5,397</b></u>	<u><b>-</b></u>	<u><b>244,660</b></u>



# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2021

	2021 £	2020 £
<i>Freehold land and buildings above include:</i>		
Historical cost	120,000	120,000
Cumulative depreciation based on historical cost	9,600	7,200

### Revaluation of assets

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

## 11 Debtors

	2021 £	2020 £
Prepayments and accrued income	4,097	3,314

### Creditors: amounts falling due within one year

## 12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,218	1,344
Deferred Income - Unrestricted & designated funds	900	3,125
PAYE, NIC VAT and other taxes	54	88
	<b>2,172</b>	<b>4,557</b>

## 13 Revaluation reserve

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
At 1 August 2020	64,681	-	64,681	64,681
At 31 July 2021	<b>64,681</b>	<b>-</b>	<b>64,681</b>	<b>64,681</b>

All the revaluations in the prior year was unrestricted.

<i>Prior year</i>	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
At start of previous year	64,681	-	64,681
At end of previous year	<b>64,681</b>	<b>-</b>	<b>64,681</b>

## The Riley-Smith Hall Charitable Company

### Notes to the Accounts for the year ended 31 July 2021

#### 14 Income and Expenditure account summary

	2021 £	2020 £
At 1 August 2020	253,490	225,591
Surplus after tax for the year	(18,081)	27,899
At 31 July 2021	<b>235,409</b>	<b>253,490</b>

#### 15 Post balance sheet events

There were no post balance sheet events.

#### 16 Related party transactions

There were no transactions with related parties in the year with the exception of the trustees expenses which are disclosed in the notes above.

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

At 31 July 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	179,979	-	<b>179,979</b>
Current Assets	47,621	-	-	<b>47,621</b>
Current Liabilities	(2,172)	-	-	<b>(2,172)</b>
	<b>45,449</b>	<b>179,979</b>	<b>-</b>	<b>225,428</b>
At 1 August 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	179,979	-	<b>179,979</b>
Current Assets	78,068	-	-	<b>78,068</b>
Current Liabilities	(4,557)	-	-	<b>(4,557)</b>
	<b>73,511</b>	<b>179,979</b>	<b>-</b>	<b>253,490</b>

# The Riley-Smith Hall Charitable Company

## Notes to the Accounts for the year ended 31 July 2021

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

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 19 £	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	73,511	(18,081)	-	55,430
Unrestricted Revaluation Reserve	64,681	-	-	64,681
Designated Fixed Asset Funds	179,979	-	-	179,979
<b>Total unrestricted and designated funds</b>	<b>318,171</b>	<b>(18,081)</b>	<b>-</b>	<b>300,090</b>
<b>Total charity funds</b>	<b>318,171</b>	<b>(18,081)</b>	<b>-</b>	<b>300,090</b>

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	44,552	(62,633)	-	(18,081)
	<b>44,552</b>	<b>(62,633)</b>	<b>-</b>	<b>(18,081)</b>

### 20 The purposes for which the funds

#### 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 Revenue Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

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

### **Notes to the Accounts for the year ended 31 July 2021**

#### **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 2021 as required by the SORP 2015

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

### 22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	165	-	165	209
<b>Total donations and gifts from individuals</b>	<b>165</b>	<b>-</b>	<b>165</b>	<b>209</b>

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Revenue grants from government and public bodies</b>				
Selby District Council - Covid Grants	26,343	-	26,343	25,000
Covid Job Retention Scheme	5,723	-	5,723	2,336
<b>Total public sector revenue grants</b>	<b>32,066</b>	<b>-</b>	<b>32,066</b>	<b>27,336</b>

### Total Donations, Grants and Legacies

<b>Total Donations, Grants and Legacies</b>	<b>32,231</b>	<b>-</b>	<b>32,231</b>	<b>27,545</b>
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All the donations and gifts in the prior year were unrestricted, ex cept for the £400 donation to the Piano Purchase Fund.

<b>Prior year</b>	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Total Donations, Grants and Legacies</b>	<b>27,545</b>	<b>400</b>	<b>27,545</b>

## The Riley-Smith Hall Charitable Company

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

### 23 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	150	-	150	240
Letting of property for charitable purposes	12,170	-	12,170	45,585
<b>Total Primary purpose and ancillary trading</b>	<b>12,320</b>	<b>-</b>	<b>12,320</b>	<b>45,825</b>

### 24 Total Income from charitable activities

<i>Current year</i>	Current year Funds 2021 £	Current year Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	12,320	-	12,320	45,825
<b>Total from charitable activities A2</b>	<b>12,320</b>	<b>-</b>	<b>12,320</b>	<b>45,825</b>

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

Income from fundraising events	-	-	-	280
<b>Total from other activities A3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>280</b>

### 26 Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	1	-	1	14
<b>Total investment income A4</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>14</b>

## The Riley-Smith Hall Charitable Company

### Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

#### 27 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2021	2021	2021	2020
		£	£	£	£
Marketing and advertising of charitable services		644	-	644	136
Performing Rights Licence and other licences		544	-	544	1,361
<b>Total direct spending</b>		<b>1,188</b>	<b>-</b>	<b>1,188</b>	<b>1,497</b>
<b>B2a</b>					

#### 28 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds	
		2021	2021	2021	2020	
		£	£	£	£	
Gross wages and salaries - charitable trading activities		8,329	-	8,329	7,915	
Total charitable trading costs		B2b	8,329	-	8,329	7,915

#### 29 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2021	2021	2021	2020
	£	£	£	£
<b><i>Premises Expenses</i></b>				
Rates and water charges	335	-	335	1,191
Light heat and power	5,316	-	5,316	13,666
Cleaning and waste management	664	-	664	3,488
Premises repairs, renewals and maintenance	36,174	-	36,174	5,507
Property insurance	2,664	-	2,664	3,300
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	413	-	413	426
Postage	55	-	55	44
Sundry expenses	75	-	75	30

## The Riley-Smith Hall Charitable Company

### Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

#### *Professional fees paid to advisors other than the auditor or examiner*

Legal fees	-	-	-	959
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#### *Financial costs*

Bank charges	(30)	-	(30)	-
Depreciation & Amortisation in total for the period	6,668	-	6,668	7,162

<b>Support costs before reallocation</b>	<b>52,334</b>	<b>-</b>	<b>52,334</b>	<b>35,773</b>
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<b>Total support costs - Current Year</b>	<b>52,334</b>	<b>-</b>	<b>52,334</b>	<b>35,773</b>
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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

### 30 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Current Year</b>				
Independent Examiner's fees	598	-	598	580
Trustees' indemnity insurance	184	-	184	-
<b>Total Governance costs</b>	<b>782</b>	<b>-</b>	<b>782</b>	<b>580</b>

All the expenditure in the prior year was unrestricted.

### 31 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Current Year</b>					
Total direct spending	<b>B2a</b>	1,188	-	1,188	1,497
Total charitable trading costs	<b>B2b</b>	8,329	-	8,329	7,915
Total support costs	<b>B2d</b>	52,334	-	52,334	35,773
Total Governance costs	<b>B2e</b>	782	-	782	580
<b>Total charitable expenditure</b>	<b>B2</b>	<b>62,633</b>	<b>-</b>	<b>62,633</b>	<b>45,765</b>

All the expenditure in the prior year was unrestricted.



## The Riley-Smith Hall Charitable Company

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

### 31 | Charitable expenditure (continued)

<i>Prior Year</i>		Prior Year Funds	Prior Year Funds	Prior Year Total Funds
		2020	2020	2020
		£	£	£
Total direct spending	<b>B2a</b>	1,497	-	<b>1,497</b>
Total charitable trading costs	<b>B2b</b>	7,915	-	<b>7,915</b>
Total support costs	<b>B2d</b>	35,773	-	<b>35,773</b>
Total Governance costs	<b>B2e</b>	580	-	<b>580</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>45,765</b>	<b>-</b>	<b>45,765</b>

## The Riley-Smith Hall Charitable Company

### Activity analysis of Income and expenditure for the for the year ended 31 July 2021

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

#### 31 Analysis of income by activity

Activity	SOFA ref	2021 £	2020 £
<b>Income from charitable activities</b>			
Sales of goods and services in accordance with the charity's objects		150	240
Letting of property for charitable purposes		12,170	45,585
<b>Total Income from charitable activities</b>	<b>A2</b>	<b>12,320</b>	<b>45,825</b>
<b>Income from other, non charitable, trading activities</b>			
Fundraising activities		-	280
<b>Summary of Total Income, including the items above</b>			
Charitable activities	A2	12,320	45,825
Other activities	A3	-	280
Donations & Legacies	A1	32,231	27,545
Investment income	A4	1	14
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>44,552</b>	<b>73,664</b>

#### 32 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
<b>Letting of property for charitable purposes</b>					
Direct costs	1,188	-	-	1,188	1,497
Employee costs not included in direct cos	8,380	-	-	8,380	-
Premises expenses	-	45,153	-	45,153	35,067
Administrative overheads	-	543	-	543	500
Professional fees	-	-	-	-	959
Financial costs	-	6,638	-	6,638	7,162
<b>Total Letting of property for charitable purposes</b>	<b>9,568</b>	<b>52,334</b>	<b>-</b>	<b>61,902</b>	<b>45,185</b>

## The Riley-Smith Hall Charitable Company

### Activity analysis of Income and expenditure for the for the year ended 31 July 2021

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Total Letting of property for charitable purposes	9,568	52,334	-	61,902	45,185
Total Governance costs as detailed in Note 30	-	782	-	782	580
<b>Total charitable expenditure</b>	<b>9,568</b>	<b>53,116</b>	<b>-</b>	<b>62,684</b>	<b>45,765</b>

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

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 31

#### Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Letting of property for charitable purposes	782	6,638	-	45,696	53,116
<b>Grand Total</b>	<b>782</b>	<b>6,638</b>	<b>-</b>	<b>45,696</b>	<b>53,116</b>

### 33 Analysis of non charitable expenditure by activity

<i>Governance costs</i>	Governance costs 2021 £	Governance costs 2020 £
Other Expenditure - Governance costs as detailed in Note 30	782	580