

Company Registration Number - 02732801

The Charity Registration Number is :- 1013507

The Riley-Smith Hall Charitable Company

Report and Accounts

31 July 2023

The Riley-Smith Hall Charitable Company

Report and accounts for the year ended 31 July 2023

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The Riley-Smith Hall Charitable Company

Company Registration Number - 02732801

Trustees' Annual Report for the year ended 31 July 2023

The Trustees present their Report and Accounts for the year ended 31 July 2023, 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 principal operating address, telephone number, email and web addresses of the charity are:-

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

Email : info@rileysmithhall.org.uk

web: www.rileysmithhall.org.uk

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

The Riley-Smith Hall Charitable Company

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Trustees' Annual Report for the year ended 31 July 2023

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

Christian Horton
Clive Auton
Christine Bleasby
Susan Cole
David McBride

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 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:

Name	Appointed	Resigned/Retired
Christian Horton		
Clive Auton		
Christine Bleasby		
Susan Cole		
Lucy Allis		Resigned 01.12.22
Hugh Barson		Resigned 15.03.23
David McBride	Appointed 18.04.23	

The Riley-Smith Hall Charitable Company

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Trustees' Annual Report for the year ended 31 July 2023

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 five Trustees who are all volunteers.

The Riley-Smith Hall Charitable Company

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Trustees' Annual Report for the year ended 31 July 2023

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

The Trustees are pleased that usage and hire of the charity's premises has continued at a level similar to the previous financial year, this is especially reassuring given the "cost of living crisis" and inflation running at around 10%.

The Trustees successfully completed the aims stated in last year's Annual Report:

- The main gas boiler which was 20 years old has been replaced with two smaller, more efficient gas boilers. At the same time, improvements to the heating system were carried out so that heating can be zoned around several areas of the building, again adding to its efficiency. The result of this work is a notable reduction in the units of gas used over the past year. This is particularly welcome given the large increase in energy prices.
- The 40 year old fire alarm system has been fully replaced with a new zoned system with automatic smoke detection throughout the premises.

The contractor who provided bar and catering services resigned on 1st January 2023. The Trustees decided to bring these services "in-house". A trading subsidiary known as Riley-Smith Hall Trading Limited (company reg 14479306) was incorporated on 11th November 2022 for the purpose of carrying out any trade in drinks and snacks at events held on the premises. The subsidiary company has 2 directors who are both Trustees of the parent charity. Any profit made by the trading subsidiary will be handed up to the parent charity within 6 months of the subsidiary company's financial year end. One person is employed by the subsidiary company in the role of Bar Manager.

The kitchen facilities have been enhanced with the installation of new kitchen cupboards and worktops thanks to a generous donation of equipment from Moores Furniture Group, Thorp Arch, valued at £1300. The enhanced kitchen space is now in a fit state to be hired out to any hall users that require it.

The Riley-Smith Hall Charitable Company

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Trustees' Annual Report for the year ended 31 July 2023

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. 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 related parties.

Mrs Karen Fowkes, the contractor who provided on-demand bar and catering services to hirers, gave notice to the Trustees in October 2022 that she wanted to cease to provide these services. The Trustees agreed with Mrs Fowkes a mutually convenient date, subsequently the services provided to hall hirers by Mrs Fowkes ended on 1st January 2023.

The charity has set up a trading subsidiary company, Riley-Smith Hall Trading Limited, to provide bar services to hirers. When a hirer requires catering services, the hirer may choose its own preferred outside catering company.

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Trustees' Annual Report for the year ended 31 July 2023

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 2023

The financial position of the charity at 31 July 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(46,807)	14,727
Unrestricted Revenue Funds available for the general purposes of the charity	39,672	77,318
Unrestricted revaluation reserve	64,681	64,681
Designated Fixed Asset Funds	165,657	172,818
Total Unrestricted Funds	270,010	314,817
Restricted Revenue Funds	-	2,000
Total Restricted Funds	-	2,000
Total Funds	270,010	316,817

Financial review of the position at the reporting date, 31 July 2023 .

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

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Trustees' Annual Report for the year ended 31 July 2023

Policies on reserves.

The reserves of the charity are all unrestricted. The trustees consider that reserves should be set at six month's running costs which is £30,000, to cover the event of any cash crisis. As at the reporting date, the charity had reserves of £270,010.

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.

The hall is celebrating its centenary in 2024 and the Trustees have plans to make improvements to the building in recognition of this event. The Trustees are looking at sources of grant funding as well as planning some special centenary events which it is hoped can raise funds towards improving accessibility. A feasibility study of accessibility improvements was completed by Donald Insall Associates at the start of this financial year.

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

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Trustees' Annual Report for the year ended 31 July 2023

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

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Trustees' Annual Report for the year ended 31 July 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 32.

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 24 November 2023.

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 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 32 for the year ended 31 July 2023 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 18.

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 24 November 2023

The Riley-Smith Hall Charitable Company - Statement of Financial Activities for the year ended 31 July 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 July 2023, 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
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	300	1,300	1,600	4,070
Charitable activities	A2	64,063	-	64,063	59,087
Other trading activities	A3	1,121	-	1,121	1,131
Investments	A4	50	-	50	1
Total income	A	65,534	1,300	66,834	64,289
Expenditure on:					
Charitable activities	B2	110,341	3,300	113,641	49,562
Total expenditure	B	110,341	3,300	113,641	49,562
Net income for the year		(44,807)	(2,000)	(46,807)	14,727
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(44,807)	(2,000)	(46,807)	14,727
Net movement in funds		(44,807)	(2,000)	(46,807)	14,727
Reconciliation of funds:-	E				
Total funds brought forward		314,817	2,000	316,817	300,090
Total funds carried forward		270,010	-	270,010	314,817

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.

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 Riley-Smith Hall Charitable Company - Statement of Financial Activities for the year ended 31 July 2023

The notes attached on pages 18 to 32 form an integral part of these accounts.

The Riley-Smith Hall Charitable Company - Resources applied in the year ended 31 July 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(46,807)	14,727
Resources applied on functional fixed assets	-	-
Other applications of funds	-	-
Net resources available to fund charitable activities	(46,807)	14,727

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

The notes attached on pages 18 to 32 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 July 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	77,318	2,000	79,318	55,430
Recognised gains and losses before transfers	(44,807)	(2,000)	(46,807)	14,727
	32,511	-	32,511	70,157
(From)/To unrestricted revenue funds	8,792	-	8,792	7,161
Closing revenue funds	41,303	-	41,303	77,318

Fixed asset funds

	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 August	172,818	-	172,818	179,979
Transfer (to)/from revenue funds	(8,792)	-	(8,792)	(7,161)
At 31 July	164,026	-	164,026	172,818

The Riley-Smith Hall Charitable Company - Statement of Financial Activities for the year ended 31 July 2023

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'.

Revaluation Reserve Fund	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2023	2023	2023	2022
	£	£	£	£
At 1 August	64,681	-	64,681	64,681
At 31 July	64,681	-	64,681	64,681

Summary of funds	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue accumulated funds	41,303	-	41,303	77,318
Fixed asset funds	164,026	-	164,026	172,818
Revaluation reserve fund	64,681	-	64,681	64,681
Total funds	270,010	-	270,010	314,817

The notes attached on pages 18 to 32 form an integral part of these accounts.

The Riley-Smith Hall Charitable Company - Statement of Financial Activities for the year ended 31 July 2023

**The Riley-Smith Hall Charitable Company
Income and Expenditure Account for the year ended 31 July 2023 as required by the Companies Act 2006**

	2023 £	2022 £
<i>Income</i>		
Income from operations	66,784	64,288
Investment income		
Interest receivable	50	1
Gross income in the year before exceptional items	66,834	64,289
Gross income in the year including exceptional items	66,834	64,289
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	104,035	41,664
Depreciation and amortisation	8,792	7,161
Governance costs	814	737
Total expenditure in the year	113,641	49,562
Net income before tax in the financial year	(46,807)	14,727
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(46,807)	14,727
Retained surplus for the financial year	(46,807)	14,727

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 18 to 32 form an integral part of these accounts.

The Riley-Smith Hall Charitable Company - Balance Sheet as at 31 July 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	244,688	247,480
Current assets		B		
Debtors	11	B2	4,097	6,201
Cash at bank and in hand		B4	23,427	70,395
Total current assets			27,524	76,596
Creditors: amounts falling due within one year	12	C1	(2,202)	(7,259)
Net current assets			25,322	69,337
The total net assets of the charity			270,010	316,817

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

Restricted Revenue Funds	18	D2	-	2,000	
				-	2,000
Unrestricted Funds					
Unrestricted Revenue Funds	18	D3	41,303	77,318	
Unrestricted Revaluation Reserve	18	D4	64,681	64,681	
			105,984		141,999
Designated Funds					
Designated Fixed Asset Funds	18	D3	164,026	172,818	172,818
Total charity funds			270,010		316,817

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 Riley-Smith Hall Charitable Company - Balance Sheet as at 31 July 2023

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

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 24 November 2023

The notes attached on pages 18 to 32 form an integral part of these accounts.

The Riley-Smith Hall Charitable Company

Notes to the Accounts for the year ended 31 July 2023

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 2023

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 2023

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 2023

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 2023

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

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	8,792	7,161

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

Salary costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	9,526	5,408
Total salaries, wages and related costs	9,526	5,408

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

4 3

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

1 1

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

Engaged on management and administration

1 1

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

1 1

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 2023

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 £792 (2022 : £911)

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 (2022 : 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	900	900	-	5,675	5,675
Total	<u>5,675</u>	<u>900</u>	<u>-</u>	<u>900</u>	<u>900</u>

	2023	2022
	£	£
These deferrals are included in creditors	<u>900</u>	<u>5,675</u>

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 August 2022	266,300	7,866	-	274,166
Additions	-	6,000	-	6,000
At 31 July 2023	<u>266,300</u>	<u>13,866</u>	<u>-</u>	<u>280,166</u>
Depreciation				
At 1 August 2022	20,778	5,908	-	26,686
Charge for the year	5,326	3,466	-	8,792
At 31 July 2023	<u>26,104</u>	<u>9,374</u>	<u>-</u>	<u>35,478</u>
Net book value				
At 31 July 2023	<u>240,196</u>	<u>4,492</u>	<u>-</u>	<u>244,688</u>
At 31 July 2022	<u>245,522</u>	<u>1,958</u>	<u>-</u>	<u>247,480</u>

The Riley-Smith Hall Charitable Company

Notes to the Accounts for the year ended 31 July 2023

	2023 £	2022 £
<i>Freehold land and buildings above include:</i>		
Historical cost	120,000	120,000
Cumulative depreciation based on historical cost	14,400	12,000

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

	2023 £	2022 £
Trade debtors	-	91
Prepayments and accrued income	4,097	6,110
	4,097	6,201

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	22
Accruals	1,248	1,488
Deferred Income - Unrestricted & designated funds	900	5,675
PAYE, NIC VAT and other taxes	54	74
	2,202	7,259

13 Revaluation reserve

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Current year</i>				
At 1 August 2022	64,681	-	64,681	64,681
At 31 July 2023	64,681	-	64,681	64,681

All the revaluations in the prior year was unrestricted.

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<i>Prior year</i>			
At start of previous year	64,681	-	64,681
At end of previous year	64,681	-	64,681

The Riley-Smith Hall Charitable Company

Notes to the Accounts for the year ended 31 July 2023

14 Income and Expenditure account summary

	2023 £	2022 £
At 1 August 2022	250,136	235,409
Surplus after tax for the year	(46,807)	14,727
At 31 July 2023	203,329	250,136

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 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	164,026	-	164,026
Current Assets	27,524	-	-	27,524
Current Liabilities	(2,202)	-	-	(2,202)
	25,322	164,026	-	189,348

At 1 August 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	172,818	-	172,818
Current Assets	76,596	-	2,000	78,596
Current Liabilities	(7,259)	-	-	(7,259)
	69,337	172,818	2,000	244,155

The Riley-Smith Hall Charitable Company

Notes to the Accounts for the year ended 31 July 2023

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

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 19 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	77,318	(44,807)	8,792	41,303
Unrestricted Revaluation Reserve	64,681	-	-	64,681
Designated Fixed Asset Funds	172,818	-	(8,792)	164,026
Total unrestricted and designated funds	314,817	(44,807)	-	270,010
Restricted funds:-				
Restricted Revenue fund	2,000	(2,000)	-	-
Total charity funds	316,817	(46,807)	-	270,010

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	65,534	(110,341)	-	(44,807)
Restricted Revenue Funds	1,300	(3,300)	-	(2,000)
	66,834	(113,641)	-	(46,807)

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 2023

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 2023 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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	300	-	300	70
Total donations and gifts from individuals	300	-	300	70

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue grants from government and public bodies				
Selby District Council - Boiler Grant	-	-	-	2,000
Selby District Council - Covid Grants	-	-	-	4,000
Total public sector revenue grants	-	-	-	6,000

The analysis for the prior year was £2,000 restricted funds and £4,000 unrestricted

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donated goods and services				
Donation of kitchen equipment	-	1,300	1,300	-
Total donated goods and services	-	1,300	1,300	-

The Riley-Smith Hall Charitable Company

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

Total Donations, Grants and Legacies

<i>Current year</i>		Unrestricted Funds	Restricted Funds	Current Year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total Donations, Grants and Legacies	A1	300	1,300	1,600	6,070
<i>Prior year</i>					
		Unrestricted Funds	Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Total Donations, Grants and Legacies	A1	4,070	2,000	6,070	

23 Income from charitable activities - Trading Activities

<i>Current year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
		2023	2023	2023	2022
		£	£	£	£
Primary purpose and ancillary trading					
Sale of goods and services in accordance with the charity's objects		60	-	60	110
Letting of property for charitable purposes		64,003	-	64,003	58,977
Total Primary purpose and ancillary trading		64,063	-	64,063	59,087

24 Total Income from charitable activities

<i>Current year</i>		Current year Funds	Current year Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total income from charitable trading		64,063	-	64,063	59,087
Total from charitable activities	A2	64,063	-	64,063	59,087

The Riley-Smith Hall Charitable Company

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

25 Income from other, non charitable, trading activities

Income from fundraising events		1,121	-	1,121	1,131
Total from other activities	A3	1,121	-	1,121	1,131

26 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable		50	-	50	1
Total investment income	A4	50	-	50	1

27 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Marketing and advertising of charitable services		298	-	298	189
Performing Rights Licence and other licences		1,243	-	1,243	690
Total direct spending	B2a	1,541	-	1,541	879

28 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable trading activities		9,526	-	9,526	5,408
Total charitable trading costs	B2b	9,526	-	9,526	5,408

The Riley-Smith Hall Charitable Company

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	1,483	-	1,483	1,652
Room Hire	-	-	-	-
Light heat and power	16,709	-	16,709	18,545
Cleaning and waste management	2,216	-	2,216	3,296
Premises repairs, renewals and maintenance	55,821	3,300	59,121	8,246
Other Premises Costs	-	-	-	-
Property insurance	3,575	-	3,575	2,965
<i>Administrative overheads</i>				
Telephone, fax and internet	643	-	643	458
Sundry expenses	318	-	318	130
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	8,873	-	8,873	-
<i>Financial costs</i>				
Bank charges	30	-	30	85
Loan interest	-	-	-	-
Depreciation & Amortisation in total for the period	8,792	-	8,792	7,161
Support costs before reallocation	98,460	3,300	101,760	42,538
Total support costs - Current Year	98,460	3,300	101,760	42,538

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

The Riley-Smith Hall Charitable Company

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

30 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
<i>Current Year</i>	£	£	£	£
Independent Examiner's fees	630	-	630	553
Trustees' indemnity insurance	184	-	184	184
Total Governance costs	814	-	814	737

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
<i>Current Year</i>		£	£	£	£
Total direct spending	B2a	1,541	-	1,541	879
Total charitable trading costs	B2b	9,526	-	9,526	5,408
Total support costs	B2d	98,460	3,300	101,760	42,538
Total Governance costs	B2e	814	-	814	737
Total charitable expenditure	B2	110,341	3,300	113,641	49,562

All the expenditure in the prior year was unrestricted.

31 I Charitable expenditure (continued)

		Prior Year	Prior Year	Prior Year
		Funds	Funds	Total Funds
		2022	2022	2022
<i>Prior Year</i>		£	£	£
Total direct spending	B2a	879	-	879
Total charitable trading costs	B2b	5,408	-	5,408
Total support costs	B2d	42,538	-	42,538
Total Governance costs	B2e	737	-	737
Total charitable expenditure	B2	49,562	-	49,562

The Riley-Smith Hall Charitable Company

Activity analysis of Income and expenditure for the for the year ended 31 July 2023

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

31 Analysis of income by activity

Activity	SOFA ref	2023 £	2022 £
Income from charitable activities			
Sales of goods and services in accordance with the charity's objects		60	110
Letting of property for charitable purposes		64,003	58,977
Total Income from charitable activities	A2	64,063	59,087
Summary of Total Income, including the items above			
Charitable activities	A2	64,063	59,087
Other activities	A3	1,121	1,131
Donations & Legacies	A1	1,600	6,070
Investment income	A4	50	1
Total income as shown in the SOFA	A	66,834	66,289

32 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Letting of property for charitable purposes					
Direct costs	1,541	-	-	1,541	879
Employee costs not included in direct costs	9,526	-	-	9,526	5,408
Premises expenses	-	83,104	-	83,104	34,704
Administrative overheads	-	961	-	961	588
Professional fees	-	8,873	-	8,873	-
Financial costs	-	8,822	-	8,822	7,246
Total Letting of property for charitable purposes	11,067	101,760	-	112,827	48,825

Summary of charitable costs by activity

The Riley-Smith Hall Charitable Company

Activity analysis of Income and expenditure for the for the year ended 31 July 2023

	Direct costs	Support costs	Grant funding of	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total Letting of property for charitable purposes	11,067	101,760	-	112,827	48,825
Total Governance costs as detailed in Note 30	-	814	-	814	737
Total charitable expenditure	11,067	102,574	-	113,641	49,562

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

33 Analysis of non charitable expenditure by activity

Governance costs	Governance costs 2023 £	Governance costs 2022 £
Other Expenditure - Governance costs as detailed in Note 30	814	737