

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 31 March 2023**

**Charity number: 1146402**

**Company number: 07188671 (England & Wales)**



**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

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**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1146402

**Company registration number** 07188671

**Registered office  
and operational address** Masham Town Hall  
9 Little Market Place  
Masham  
Ripon  
HG4 4DY

**Trustees**

Peter Usher  
Flo Grainger  
Robert Arnold  
Susan Cunliffe-Lister  
Dave Harley  
James Hunter MBE  
Susan Marshall  
Graham Nicklas  
Carol Gilbey  
Giles Gilbey  
Alan Saxon  
Peter Weatherill  
Susan Weatherill

Chairman  
Treasurer

(appointed 28th November 2022)  
(appointed 28th November 2022)  
(appointed 28th November 2022)

**Secretary** Nick Reed

**Independent Examiner** F Wilkinson FCCA  
The Barker Partnership  
44 Kirkgate  
Ripon  
North Yorkshire  
HG4 1PB

# **Masham Town Hall Community Charity**

## **(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees, who are also directors of Masham Town Hall Community Charity for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Preamble**

Masham Town Hall Community Charity Ltd (MTHCC) was established as a company limited by guarantee on 12 March 2010, and became a registered charity on 15 March 2012. Having been dormant from 2010-2012, the company started trading after its inaugural Annual General Meeting on 24 May 2012, at which point the two former organisations which the company replaces transferred their cash and fixed assets to MTHCC. These organisations were the Masham Town Hall Association (registered charity number 523380), which is now wound up, and Masham Town Hall Trustees (registered charity number 515103), which continues to exist for the sole purpose of holding the town hall building as Permanent Endowment. MTHCC is the sole Trustee of this charity, which now transacts no business.

#### **Structure, governance and management**

##### *Governing document*

MTHCC is a charitable company limited by guarantee, incorporated on 12 March 2010 and registered as a charity on 15 March 2012. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

##### *Recruitment and appointment of Trustees*

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. Additional Trustees may be appointed ex-officio by the Board of Trustees at meetings during the year, and such Trustees must be elected at the next Annual General Meeting, should they wish to put themselves forward.

All Trustees give their time voluntarily and receive no benefits from the charity.

Trustees work to, and review regularly, management accounts and a range of documents governing the organisation's policy and practice, including Financial Regulations, Risk Assessment and Fire Risk Assessment, and policies on Equal Opportunities, Health and Safety, and Child and Vulnerable Adult Protection.

A Trustee Induction and Training Pack is being produced to ensure new Trustees are familiar with their rights and responsibilities as directors and board members, the organisation's objectives and future plans, and the main documents which set out the operational framework for the Charity including the Memorandum and Articles of Association.

##### *Risk management*

The trustees actively review the major, strategic, business and operational risks on a regular basis which the charity faces and believe that controls are in place so that the necessary steps can be taken to lessen these risks.

# **Masham Town Hall Community Charity**

## **(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2023**

#### **Objectives and activities**

##### *Aims and objectives*

MTHCC's objects as set out in the company's memorandum of association are to

"promote the benefits of the inhabitants of Mashamshire by working with local voluntary and community organisations, inhabitants and other authorities in a common 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 conditions of life for the said inhabitants, without distinction of age, disability, nationality, race, sex, sexual orientation, political, religious or other opinions" and "in particular ... to maintain and manage the Town Hall as a centre whereat such facilities may be provided."

##### *Our activities during the year to 31st March 2023*

For the first time since Covid restrictions started in early 2020, the Charity was able to run and host a full programme of space letting, fundraising activity and entertainment. Some activities, notably our long-running indoor bowls club, were sadly unable to restart, but new activities have also been booked including evening yoga, fine art classes, and modern language tuition, including conversational English for Ukrainian refugees from the war. Income from hall lettings almost doubled during the year, and it was heartening to see the building so well used again by all parts of the local community.

Entertainment was also back to capacity, with a healthy turnover and sold-out concerts including a much-postponed Lindisfarne gig and the opening night of a national tour by The Unthanks. The bar function which was developed over the previous year was fully up and running, turning over £18,720 and providing a vastly improved service for attenders at concerts and private functions, including four weddings which were able to be held having been earlier postponed due to Covid. The bar is run by a team of 12 volunteers, led by a Trustee-run Bar Committee, which in 2023/24 will become the fifth sub-committee of the Trustee board.

The Charity's major fundraising event, the Masham Steam Rally, returned in 2022 after two frustrating but necessary years off. The event was well organised as ever, blessed by a glorious weekend's weather, and was both well-attended and profitable. As ever, thanks are due to the Rally Committee, the team of 120 weekend volunteers, and the people of Masham whose support of the Rally is so evident, especially during the Saturday night gathering in Masham Market Place, the use of which is kindly donated by Masham Parish Council.

#### **Financial review**

As noted above, incomes from space hire, entertainment, bar sales, and fundraising rebounded very satisfactorily during the course of the year, with all four of those activities reporting healthy year-on-year increases and the organisation's total self-generated income up from £44,661 to £76,024. A grant of £10,000 was received from the National Lottery's Awards for All fund, which is being spent in 2023-24 at the time of writing, on radiator refurbishment and associated redecorating works.

Cash flow was positive throughout the year, with no need for any support of day-to-day activity from reserves even during the building's quieter times in January and the high summer. Refurbishment work took a pause from any major investment, however minor works continued with the benefit of cash flow and the fabric of the building continues to improve, benefiting building users and the community generally by providing a high-quality, affordable, multi-purpose facility in the heart of the town.

Our balance sheet continues to reflect positively on our increase in investment in secure interest yielding investments (COIF), continued investment in service assets within the building, and prudent financial management.

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2023**

*Investment policy*

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term, or available for emergency capital work. Thus there are few funds for long term investment. Having considered the options available, the Board of Trustees retains the sum necessary to comply with its reserves policy in an interest-bearing savings account, ensuring that the reserve is available to set up any future Steam Rally if necessary, with additional funds available on a contingency basis. This investment policy is reviewed on an annual basis.

*Reserves policy*

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy written into the Financial Regulations whereby "MTHCC Ltd shall at all times keep a reserve sufficient to (a) cover the cashflow budget requirements of the next Masham Steam Engine Rally, and (b) to wind up the organisation in the event of its becoming unviable as a business."

**Plans for future periods**

The Charity's current focus is to continue to deliver a wide range of services and entertainment to the community of Mashamshire, and continue to support the regeneration of social life "post Covid". The Trustees' direction is to continue to develop affordable, sustainable access and activities for our local community, whilst ensuring that the organisation remains financially robust, covering costs and future development needs.

The replacement or refurbishment of out of date or not fit for purpose key services within the Town Hall remains an ongoing project, with priorities currently including replacement boiler/s, improvement of the ladies and disabled toilets, and renovation of ground floor and some first floor radiators and ancillary equipment. The Trustees and Building Committee continue to monitor, and attend to as necessary, the fabric and structure of the building, with reference to the quinquennial survey of 2020 and developments since then.

**Statement of trustees' responsibilities**

The trustees (who are also directors of Masham Town Hall Community Charity for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2023**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner**

The Barker Partnership were re-appointed at the Annual General Meeting as the charitable company's accountants during the year and have expressed their willingness to continue in that capacity.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



Peter Usher (Nov 22, 2023 19:18 GMT)

Peter Usher

**Chair of Trustees**

29 September 2023

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Masham Town Hall Community Charity.**

I report on the accounts of Masham Town Hall Community Charity for the year ended 31 March 2023 set out on pages 7 to 14.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under Company Law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Fiona Wilkinson*  
Fiona Wilkinson (Nov 23, 2023 08:14 GMT)

**Fiona Wilkinson FCCA**

The Barker Partnership  
Chartered Accountants & Statutory Auditors  
44 Kirkgate  
Ripon  
North Yorkshire  
HG4 1PB

29 September 2023



**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2023**

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
<b>Income and endowments</b>				
Donations and legacies	2	10,710	10,710	14,859
Other trading activities	3	147,359	147,359	45,941
Investment income	4	1,577	1,577	1,468
<b>Total income</b>		<u>159,646</u>	<u>159,646</u>	<u>62,268</u>
<b>Expenditure</b>				
Staff costs	7	8,476	8,476	4,957
Establishment costs		26,743	26,743	18,723
Accountancy fees		1,450	1,450	1,450
Communications and IT		458	458	534
Other office expenses		378	378	317
Depreciation and impairment		1,257	1,257	1,340
Loss on disposal of intangible fixed assets for the charity's own use		-	-	(550)
Other town hall costs		44,906	44,906	27,279
Bad debts		60	60	-
Other steam rally costs		53,886	53,886	-
Major repair works		3,546	3,546	2,677
<b>Total expenditure</b>		<u>141,160</u>	<u>141,160</u>	<u>56,727</u>
<b>Net income for the year</b>		18,486	18,486	5,541
<b>Other recognised gains and losses</b>				
Gains/(Losses) on revaluation of investment assets	10	(2,176)	(2,176)	4,305
<b>Net movement in funds</b>		<u>16,310</u>	<u>16,310</u>	<u>9,846</u>
Total funds brought forward		<u>98,551</u>	<u>98,551</u>	<u>88,705</u>
<b>Total funds carried forward</b>		<u>114,861</u>	<u>114,861</u>	<u>98,551</u>

The notes on pages 10 to 14 form an integral part of these financial statements.

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 March 2023**

	Notes	£	2023	£	£	2022	£
<b>Fixed assets</b>							
Tangible assets	9		10,378			9,827	
Investments	10		52,848			55,024	
			63,226			64,851	
<b>Current assets</b>							
Stocks		2,985			-		
Debtors	11	7,359			2,972		
Cash at bank and in hand		50,262			33,521		
		60,606			36,493		
<b>Creditors: amounts falling due within one year</b>							
	12	(8,971)			(2,793)		
<b>Net current assets</b>			51,635			33,700	
<b>Net assets</b>			114,861			98,551	
<b>Funds</b>	13						
Unrestricted income funds:							
Unrestricted income funds			101,848			83,362	
Revaluation reserve			13,013			15,189	
Total unrestricted income funds			114,861			98,551	
<b>Total funds</b>			114,861			98,551	

The Trustee's statements are shown on the following page which forms part of this Balance Sheet.

The notes on pages 10 to 14 form an integral part of these financial statements.

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Balance sheet (continued)**  
**for the year ended 31 March 2023**

For the year 31 March 2023 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies ;

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the Board on 29 September 2023 and signed on its behalf by



Peter Usher (Nov 22, 2023 19:18 GMT)

**Peter Usher**  
**Director**



Flo Grainger (Nov 22, 2023 23:24 GMT)

**Flo Grainger**  
**Director**

The notes on pages 10 to 14 form an integral part of these financial statements.

# **Masham Town Hall Community Charity**

## **(A company limited by guarantee)**

### **Notes to financial statements**

#### **for the year ended 31 March 2023**

#### **General information**

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Masham Town Hall, 9 Little Market Place, Masham, Ripon, HG4 4DY.

#### **Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

### **1. Accounting policies**

#### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention, except for the revaluation of certain assets, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

#### **1.3. Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

#### **1.4. Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

**1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment -	10% straight line
Painting -	not depreciated

**1.6. Investments**

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

**1.7. Stock**

Stock is valued at the lower of cost and net realisable value.

**2. Donations and legacies**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Donations	710	710	692
Grants receivable	10,000	10,000	14,167
	<u>10,710</u>	<u>10,710</u>	<u>14,859</u>

**3. Other trading activities**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Fundraising events	3,156	3,156	2,696
Hall lettings and rent	72,868	72,868	41,965
Steam rally income	71,335	71,335	1,280
	<u>147,359</u>	<u>147,359</u>	<u>45,941</u>

**4. Investment income**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Income from UK unlisted investments	1,577	1,577	1,468
	<u>1,577</u>	<u>1,577</u>	<u>1,468</u>

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

**5. Net incoming resources for the year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	1,257	1,340
Loss on disposal of tangible fixed assets	-	(550)
	<u>          </u>	<u>          </u>

**6. Independent examiner remuneration**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examination fee	<u>600</u>	<u>600</u>
Independent examination fee - other fees:		
- accounts preparation	<u>850</u>	<u>910</u>

**7. Employees**

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>8,476</u>	<u>4,957</u>

No employee received emoluments of more than £60,000 (2022 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Trustees	<u>13</u>	<u>11</u>

**8. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

<b>9. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment</b>	<b>Painting</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2022	13,406	5,000	18,406
Additions	1,808	-	1,808
At 31 March 2023	<u>15,214</u>	<u>5,000</u>	<u>20,214</u>
<b>Depreciation</b>			
At 1 April 2022	8,579	-	8,579
Charge for the year	1,257	-	1,257
At 31 March 2023	<u>9,836</u>	<u>-</u>	<u>9,836</u>
<b>Net book values</b>			
At 31 March 2023	<u>5,378</u>	<u>5,000</u>	<u>10,378</u>
At 31 March 2022	<u>4,827</u>	<u>5,000</u>	<u>9,827</u>

  

<b>10. Fixed asset investments</b>	<b>Other unlisted investments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Valuation</b>		
At 1 April 2022	55,024	55,024
Revaluations	(2,176)	(2,176)
At 31 March 2023	<u>52,848</u>	<u>52,848</u>
Historical cost as at 31 March 2023	<u>39,835</u>	<u>39,835</u>

All fixed asset investments are held within the United Kingdom.

  

<b>11. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,185	843
Other debtors	5,174	2,129
	<u>7,359</u>	<u>2,972</u>

**Masham Town Hall Community Charity**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2023**

**12. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	232	-
Accruals and deferred income	8,739	2,793
	<u>8,971</u>	<u>2,793</u>

**13. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 March 2023 as represented by:		
Tangible fixed assets	10,378	10,378
Investment assets	52,848	52,848
Current assets	60,606	60,606
Current liabilities	(8,971)	(8,971)
	<u>114,861</u>	<u>114,861</u>

**14. Unrestricted funds**

	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Gains and losses £</b>	<b>At 31 March 2023 £</b>
Unrestricted Fund	<u>98,551</u>	<u>159,646</u>	<u>-141,160</u>	<u>(2,176)</u>	<u>114,861</u>

**Purposes of unrestricted funds**

The unrestricted fund represents those funds which the trustees are free to use in accordance with the charitable objectives.

**15. Company limited by guarantee**

Masham Town Hall Community Charity is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable 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.