

HELPERBY VILLAGE HALL

England & Wales · Charity number 1162379

Details

Other names	HELPERBY VILLAGE HALL CHARITABLE INCORPORATED ORGANISATION, HELPERBY VILLAGE HALL CIO
Status	Registered
Legal form	CIO
Registered	2015-06-24
Register	View on the Charity Commission register

Contact

Address The Village Hall
Main Street
Helperby
York
YO61 2NS

Phone 01423360413

Email mike.shepherdson@btinternet.com

Activities

Objects: THE OBJECTS OF THE CIO ARE THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE PARISHES OF HELPERBY AND BRAFFERTON IN THE NORTH RIDING OF YORKSHIRE WITHOUT THE DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR: A) MEETINGS, LECTURES AND CLASSES; AND B) OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: Provision of a village hall for the use of the inhabitants of the Parishes of Helperby and Brafferton.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£29,760	£30,510	-	-
2023-12-31	£32,956	£28,648	-	-
2022-12-31	£27,441	£26,750	-	-
2021-12-31	£37,218	£44,012	-	-
2020-12-31	£25,755	£25,576	-	-

Trustees

Name	Role	Appointed
Peter James Mitchell	Chair	2016-04-13
Alexander Robertson		2024-01-24
Aubrey Lee Ambrose		2021-10-19
Claire Cuthbert		2026-04-29
Emily Jane Ferguson		2025-04-30
John Messenger		2025-01-15
John Steven King		2021-05-18
Michael Shepherdson		2021-10-19
Robert David Bennett		2026-01-28
Steven Anthony Richard Wood		2024-01-24

HELPERBY VILLAGE HALL

England & Wales - Charity number 1162379

Accounts

Company registration number: CE004873

Charity registration number: 1162379

Helperby Village Hall CIO

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Helperby Village Hall CIO

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Helperby Village Hall CIO

Reference and Administrative Details

Chairman	Mr Peter Mitchell
Trustees	Mrs Frances Shepherdson, Treasurer Mr Michael Shepherdson Ms Aubrey Lee Ambrose Mr Nigel Graham Costello Mr John Steven King Mr Steven Wood Mr Alexander Robertson
Principal Office	The Village Hall Main Street Helperby York YO61 2NS
Company Registration Number	CE004873
Charity Registration Number	1162379
Independent Examiner	Julie Brook (FCCA ATT) Westminster Business Centre 10 Great North Way York YO26 6RB
Accountants	Approachable Accountants Ltd Westminster Business Centre 10 Great North Way York YO26 6RB

Helperby Village Hall CIO

Trustees' Report

The trustees, present the annual report together with the financial statements of the charitable incorporated organisation for the year ended 31 December 2024.

Objectives and activities

Objects and aims

To provide a venue for recreational, social and educational activities for the benefit of the surrounding community.

Public benefit

Maintenance of village hall and playground, including regular professional inspections of portable electrical appliances and fixed wiring, fire alarm system and fire-fighting provisions, and the children's play area.

Hire of premises to individuals and groups (subsidised rates are offered to locals, or, exceptionally in cases of need, made available free of charge) and others, for courses, study groups and workshops, musical and theatrical performances, social occasions, and other activities which the Trustees consider beneficial to the local community.

Hosting of regular Village Hall lunches, which take place during the winter months, and Helperby Coffee Shop, a monthly community organised social occasion.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

Charitable Incorporated Organisation with a voting membership. Constitution dated 17th April, 2015 based on Charity Commission's 'Association' model.

Recruitment and appointment of trustees

The Constitution provides for the affairs of the CIO to be managed by a committee of Trustees, of whom there must be a minimum of three and a maximum of twelve. Trustees must be aged 16 or over, though at least one must be 18 or over.

The Constitution requires that one third of the Trustees must stand down in rotation each year at the AGM to allow new Trustees to be appointed by Members of the CIO, existing Trustees being free to stand for re-election.

Trustees are not allowed to perform their duties until they have expressly accepted the appointment.

Membership of the CIO is open to anyone who is interested in furthering its objectives, has applied for Membership, and has accepted the duties of members as set out in the constitution. A Member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated. There is currently no charge for Membership.

Helperby Village Hall CIO

Trustees' Report

Induction and training of trustees

Helperby Village Hall CIO is a subscribing Member of Community First Yorkshire, which provides information and support to those managing village halls and other local organisations.

The Trustees are encouraged to avail themselves of training opportunities: The Treasurer accordingly has used training materials made available by Community First Yorkshire.

Organisational structure

The Trustees endeavour to operate in a transparent manner in accordance with best practice, including periodic financial reviews in addition to regular risk and fire safety assessments. The management of the hall is guided by the membership, who appoint the Trustees.

Funds held as custodian trustee on behalf of others

The Trustees have agreed to hold funds on behalf of the Helperby Coffee Shop organisers, who do not have their own banking facility.

The annual report was approved by the trustees of the charity on 30 April 2025 and signed on its behalf by:

.....
Mr Peter Mitchell
Chairman

Helperby Village Hall CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year. Under law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable incorporated organisation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 incorporated organisation will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable incorporated organisation's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable incorporated organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30 April 2025 and signed on its behalf by:

.....
Mr Peter Mitchell
Chairman

Helperby Village Hall CIO

Independent Examiner's Report to the trustees of Helperby Village Hall CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of Helperby Village Hall CIO (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Helperby Village Hall CIO are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Helperby Village Hall CIO as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Julie Brook (FCCA ATT)

Westminster Business Centre
10 Great North Way
York
YO26 6RB

30 April 2025

Helperby Village Hall CIO

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 31 December 2024 £
Income and Endowments from:			
Donations and legacies		669	669
Charitable activities		20,267	20,267
Other trading activities		2,985	2,985
Investment income		1,427	1,427
Other income		4,412	4,412
		<u>29,760</u>	<u>29,760</u>
Expenditure on:			
Raising funds		(1,910)	(1,910)
Charitable activities		(28,600)	(28,600)
		<u>(30,510)</u>	<u>(30,510)</u>
Total expenditure		<u>(30,510)</u>	<u>(30,510)</u>
Net expenditure		<u>(750)</u>	<u>(750)</u>
Net movement in funds		(750)	(750)
Reconciliation of funds			
Total funds brought forward		<u>26,605</u>	<u>26,605</u>
Total funds carried forward		<u>25,855</u>	<u>25,855</u>
		Unrestricted	Total
		funds	31 December
		£	2023
	Note		£
Income and Endowments from:			
Donations and legacies		3,910	3,910
Charitable activities		18,734	18,734
Other trading activities		3,843	3,843
Investment income		1,427	1,427
Other income		5,042	5,042
		<u>32,956</u>	<u>32,956</u>
Total income		<u>32,956</u>	<u>32,956</u>
Expenditure on:			
Raising funds		(2,020)	(2,020)
Charitable activities		(26,628)	(26,628)
		<u>(28,648)</u>	<u>(28,648)</u>
Total expenditure		<u>(28,648)</u>	<u>(28,648)</u>
Net income		<u>4,308</u>	<u>4,308</u>
Net movement in funds		4,308	4,308

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 31 December 2023 £
Reconciliation of funds			
Total funds brought forward		<u>22,297</u>	<u>22,297</u>
Total funds carried forward		<u>26,605</u>	<u>26,605</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO
(Registration number: CE004873)
Balance Sheet as at 31 December 2024

	Note	31 December 2024 £	31 December 2023 £
Current assets			
Debtors	3	3,149	1,529
Cash at bank and in hand	4	<u>23,006</u>	<u>25,316</u>
		26,155	26,845
Creditors: Amounts falling due within one year	5	<u>(300)</u>	<u>(240)</u>
Net assets		<u>25,855</u>	<u>26,605</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>25,855</u>	<u>26,605</u>
Total funds		<u>25,855</u>	<u>26,605</u>

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 30 April 2025 and signed on their behalf by:

.....
Mr Peter Mitchell
Chairman

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Helperby Village Hall CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

The village hall receives funds for excess electricity returned to the grid derived from the investment in solar panels.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2024

Fund structure

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

2 Taxation

The charity is a registered charity and is therefore exempt from taxation.

3 Debtors

	31 December 2024	31 December 2023
	£	£
Trade debtors	2,467	750
Prepayments	682	779
	<u>3,149</u>	<u>1,529</u>

4 Cash and cash equivalents

	31 December 2024	31 December 2023
	£	£
Cash on hand	200	199
Cash at bank	2,212	4,131
Short-term deposits	20,594	20,986
	<u>23,006</u>	<u>25,316</u>

5 Creditors: amounts falling due within one year

	31 December 2024	31 December 2023
	£	£
Accruals	300	240

Helperby Village Hall CIO

Statement of Financial Activities by fund for the Year Ended 31 December 2024

Unrestricted Funds

	Total Unrestricted Funds 31 December 2024 £	Total Unrestricted Funds 31 December 2023 £
Income and Endowments from:		
Donations and legacies	669	3,910
Charitable activities	20,267	18,734
Other trading activities	2,985	3,843
Investment income	1,427	1,427
Other income	4,412	5,042
Total income	<u>29,760</u>	<u>32,956</u>
Expenditure on:		
Raising funds	(1,910)	(2,020)
Charitable activities	<u>(28,600)</u>	<u>(26,628)</u>
Total expenditure	<u>(30,510)</u>	<u>(28,648)</u>
Net (expenditure)/income	<u>(750)</u>	<u>4,308</u>
Net movement in funds	(750)	4,308
Reconciliation of funds		
Total funds brought forward	<u>26,605</u>	<u>22,297</u>
Total funds carried forward	<u><u>25,855</u></u>	<u><u>26,605</u></u>

Helperby Village Hall CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 31 December 2024 £	Total 31 December 2023 £
<i>Donations and legacies</i>		
Donations	669	2,360
UK Government grants	-	1,550
	669	3,910
<i>Charitable activities</i>		
Hire fees	20,267	18,734
	20,267	18,734
<i>Other trading activities</i>		
Event income	2,985	3,843
	2,985	3,843
<i>Investment income</i>		
Interest on cash deposits	314	187
Income from solar panels	1,113	1,240
	1,427	1,427
<i>Other income</i>		
License fees	4,412	5,042
	4,412	5,042
<i>Raising funds</i>		
Fundraising costs	(1,610)	(1,780)
Independent examiner's fee	(300)	(240)
	(1,910)	(2,020)
<i>Charitable activities</i>		
Electricity	(6,023)	(4,731)
Wages and salaries	(7,962)	(7,466)
Administrative expenses	(78)	(96)
Water rates	(409)	(392)
Insurance	(1,733)	(1,497)
Repairs and maintenance	(8,749)	(3,392)
Improvements	(1,867)	(7,920)
Telephone and internet	(473)	(395)
Computer software and maintenance costs	(447)	(82)
Licences	(755)	(354)
Cleaning and laundry	(62)	(259)
Refuse disposal	(42)	(44)

This page does not form part of the statutory financial statements.

Helperby Village Hall CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

Total 31 December 2024 £	Total 31 December 2023 £
<u>(28,600)</u>	<u>(26,628)</u>

HELPERBY VILLAGE HALL

England & Wales - Charity number 1162379

Accounts

Company registration number: CE004873

Charity registration number: 1162379

Helperby Village Hall CIO

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Helperby Village Hall CIO

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Helperby Village Hall CIO

Reference and Administrative Details

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Trustees	Mrs Frances Shepherdson, Treasurer Mr Stephen John Laux Mr Michael Shepherdson Ms Martine Barbara Laux Ms Aubrey Lee Ambrose Mr Nigel Graham Costello Mr John Steven King Mr George Poole
Principal Office	The Village Hall Main Street Helperby York YO61 2NS
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Helperby Village Hall CIO

Trustees' Report

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Funds held as custodian trustee on behalf of others

The Trustees have agreed to hold funds on behalf of the Helperby Coffee Shop organisers, who do not have their own banking facility.

The annual report was approved by the trustees of the charity on 24 April 2024 and signed on its behalf by:

.....
Mr Peter Mitchell
Chairman

Helperby Village Hall CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year. Under law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable incorporated organisation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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Mr Peter Mitchell
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Helperby Village Hall CIO

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 11.

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Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Helperby Village Hall CIO as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Julie Brook (FCCA ATT)

Westminster Business Centre
10 Great North Way
York
YO26 6RB

24 April 2024

Helperby Village Hall CIO

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 31 December 2023 £
Income and Endowments from:			
Donations and legacies		3,910	3,910
Charitable activities		18,734	18,734
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Other income		5,042	5,042
		<u>32,956</u>	<u>32,956</u>
Total income			
Expenditure on:			
Raising funds		(2,020)	(2,020)
Charitable activities		(26,628)	(26,628)
		<u>(28,648)</u>	<u>(28,648)</u>
Total expenditure			
Net income		<u>4,308</u>	<u>4,308</u>
Net movement in funds		4,308	4,308
Reconciliation of funds			
Total funds brought forward		<u>22,297</u>	<u>22,297</u>
Total funds carried forward		<u>26,605</u>	<u>26,605</u>
Total			
	Note	Unrestricted funds £	31 December 2022 £
Income and Endowments from:			
Donations and legacies		1,881	1,881
Charitable activities		15,468	15,468
Other trading activities		3,960	3,960
Investment income		1,090	1,090
Other income		5,042	5,042
		<u>27,441</u>	<u>27,441</u>
Total income			
Expenditure on:			
Raising funds		(2,237)	(2,237)
Charitable activities		(24,513)	(24,513)
		<u>(26,750)</u>	<u>(26,750)</u>
Total expenditure			
Net income		<u>691</u>	<u>691</u>
Net movement in funds		691	691

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 31 December 2022 £
Reconciliation of funds			
Total funds brought forward		<u>21,606</u>	<u>21,606</u>
Total funds carried forward		<u>22,297</u>	<u>22,297</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO
(Registration number: CE004873)
Balance Sheet as at 31 December 2023

	Note	31 December 2023 £	31 December 2022 £
Current assets			
Debtors	3	1,529	1,936
Cash at bank and in hand	4	25,316	20,561
		26,845	22,497
Creditors: Amounts falling due within one year	5	(240)	(200)
Net assets		26,605	22,297
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		26,605	22,297
Total funds		26,605	22,297

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 24 April 2024 and signed on their behalf by:

.....
Mr Peter Mitchell
Chairman

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Helperby Village Hall CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

The village hall receives funds for excess electricity returned to the grid derived from the investment in solar panels.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2023

Fund structure

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

2 Taxation

The charity is a registered charity and is therefore exempt from taxation.

3 Debtors

	31 December 2023	31 December 2022
	£	£
Trade debtors	750	1,217
Prepayments	779	719
	<u>1,529</u>	<u>1,936</u>

4 Cash and cash equivalents

	31 December 2023	31 December 2022
	£	£
Cash on hand	199	50
Cash at bank	4,131	1,597
Short-term deposits	20,986	18,914
	<u>25,316</u>	<u>20,561</u>

5 Creditors: amounts falling due within one year

	31 December 2023	31 December 2022
	£	£
Accruals	240	200

Helperby Village Hall CIO

Statement of Financial Activities by fund for the Year Ended 31 December 2023

Unrestricted Funds

	Total Unrestricted Funds 31 December 2023 £	Total Unrestricted Funds 31 December 2022 £
Income and Endowments from:		
Donations and legacies	3,910	1,881
Charitable activities	18,734	15,468
Other trading activities	3,843	3,960
Investment income	1,427	1,090
Other income	5,042	5,042
Total income	<u>32,956</u>	<u>27,441</u>
Expenditure on:		
Raising funds	(2,020)	(2,237)
Charitable activities	<u>(26,628)</u>	<u>(24,513)</u>
Total expenditure	<u>(28,648)</u>	<u>(26,750)</u>
Net income	<u>4,308</u>	<u>691</u>
Net movement in funds	4,308	691
Reconciliation of funds		
Total funds brought forward	<u>22,297</u>	<u>21,606</u>
Total funds carried forward	<u><u>26,605</u></u>	<u><u>22,297</u></u>

Helperby Village Hall CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 31 December 2023 £	Total 31 December 2022 £
<i>Donations and legacies</i>		
Donations	2,360	1,381
UK Government grants	1,550	500
	3,910	1,881
<i>Charitable activities</i>		
Hire fees	18,734	15,468
	18,734	15,468
<i>Other trading activities</i>		
Event income	3,843	3,960
	3,843	3,960
<i>Investment income</i>		
Interest on cash deposits	187	5
Income from solar panels	1,240	1,085
	1,427	1,090
<i>Other income</i>		
License fees	5,042	5,042
	5,042	5,042
<i>Raising funds</i>		
Fundraising costs	(1,780)	(2,037)
Independent examiner's fee	(240)	(200)
	(2,020)	(2,237)
<i>Charitable activities</i>		
Electricity	(4,731)	(3,248)
Wages and salaries	(7,466)	(6,655)
Administrative expenses	(96)	(142)
Water rates	(392)	(264)
Insurance	(1,497)	(1,480)
Repairs and maintenance	(3,392)	(2,722)
Improvements	(7,920)	(8,663)
Telephone and internet	(395)	(352)
Computer software and maintenance costs	(82)	(115)
Licences	(354)	(750)
Cleaning and laundry	(259)	(122)
Refuse disposal	(44)	-

This page does not form part of the statutory financial statements.

Helperby Village Hall CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

Total 31 December 2023 £	Total 31 December 2022 £
<u>(26,628)</u>	<u>(24,513)</u>

HELPERBY VILLAGE HALL

England & Wales - Charity number 1162379

Accounts

Company registration number: CE004873

Charity registration number: 1162379

Helperby Village Hall CIO

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Helperby Village Hall CIO

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Helperby Village Hall CIO

Reference and Administrative Details

Chairman	Mr Peter Mitchell
Trustees	Mrs Frances Shepherdson, Treasurer Mr Stephen John Laux Mr Michael Shepherdson Ms Martine Barbara Laux Ms Aubrey Lee Ambrose Mr Nigel Graham Costello Mr John Steven King Mr George Poole
Principal Office	The Village Hall Main Street Helperby York YO61 2NS
Company Registration Number	CE004873
Charity Registration Number	1162379
Independent Examiner	Julie Brook (FCCA ATT) Westminster Business Centre 10 Great North Way York YO26 6RB
Accountants	Approachable Accountants Ltd Westminster Business Centre 10 Great North Way York YO26 6RB

Helperby Village Hall CIO

Trustees' Report

The trustees, present the annual report together with the financial statements of the charitable incorporated organisation for the year ended 31 December 2022.

Objectives and activities

Objects and aims

To provide a venue for recreational, social and educational activities for the benefit of the surrounding community.

Public benefit

Maintenance of village hall and playground, including regular professional inspections of portable electrical appliances and fixed wiring, fire alarm system and fire-fighting provisions, and the children's play area.

Hire of premises to individuals and groups (subsidised rates are offered to locals, or, exceptionally in cases of need, made available free of charge) and others, for courses, study groups and workshops, musical and theatrical performances, social occasions, and other activities which the Trustees consider beneficial to the local community.

Hosting of regular Village Hall lunches, which take place during the winter months, and Helperby Coffee Shop, a monthly community organised social occasion.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

Charitable Incorporated Organisation with a voting membership. Constitution dated 17th April, 2015 based on Charity Commission's 'Association' model.

Recruitment and appointment of trustees

The Constitution provides for the affairs of the CIO to be managed by a committee of Trustees, of whom there must be a minimum of three and a maximum of twelve. Trustees must be aged 16 or over, though at least one must be 18 or over.

The Constitution requires that one third of the Trustees must stand down in rotation each year at the AGM to allow new Trustees to be appointed by Members of the CIO, existing Trustees being free to stand for re-election.

Trustees are not allowed to perform their duties until they have expressly accepted the appointment.

Membership of the CIO is open to anyone who is interested in furthering its objectives, has applied for Membership, and has accepted the duties of members as set out in the constitution. A Member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated. There is currently no charge for Membership.

Helperby Village Hall CIO

Trustees' Report

Induction and training of trustees

Helperby Village Hall CIO is a subscribing Member of Community First Yorkshire, which provides information and support to those managing village halls and other local organisations.

The Trustees are encouraged to avail themselves of training opportunities: The Treasurer accordingly has used training materials made available by Community First Yorkshire.

Organisational structure

The Trustees endeavour to operate in a transparent manner in accordance with best practice, including periodic financial reviews in addition to regular risk and fire safety assessments. The management of the hall is guided by the membership, who appoint the Trustees.

Funds held as custodian trustee on behalf of others

The Trustees have agreed to hold funds on behalf of the Helperby Coffee Shop organisers, who do not have their own banking facility.

The annual report was approved by the trustees of the charity on 12 April 2023 and signed on its behalf by:

.....
Mr Peter Mitchell
Chairman

Helperby Village Hall CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year. Under law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable incorporated organisation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 incorporated organisation will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable incorporated organisation's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable incorporated organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 12 April 2023 and signed on its behalf by:

.....
Mr Peter Mitchell
Chairman

Helperby Village Hall CIO

Independent Examiner's Report to the trustees of Helperby Village Hall CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of Helperby Village Hall CIO (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Helperby Village Hall CIO are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Helperby Village Hall CIO as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Julie Brook (FCCA ATT)

Westminster Business Centre
10 Great North Way
York
YO26 6RB

12 April 2023

Helperby Village Hall CIO

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Total 31 December 2022 £
Income and Endowments from:			
Donations and legacies		1,881	1,881
Charitable activities		15,468	15,468
Other trading activities		3,960	3,960
Investment income		1,090	1,090
Other income		5,042	5,042
		27,441	27,441
Expenditure on:			
Raising funds		(2,237)	(2,237)
Charitable activities		(24,513)	(24,513)
		(26,750)	(26,750)
Total expenditure		(26,750)	(26,750)
Net income		691	691
Net movement in funds		691	691
Reconciliation of funds			
Total funds brought forward		21,606	21,606
Total funds carried forward		22,297	22,297
		22,297	22,297
		Unrestricted funds £	Total 31 December 2021 £
	Note		
Income and Endowments from:			
Donations and legacies		18,320	18,320
Charitable activities		10,047	10,047
Other trading activities		2,519	2,519
Investment income		953	953
Other income		5,379	5,379
		37,218	37,218
Total income		37,218	37,218
Expenditure on:			
Raising funds		(1,162)	(1,162)
Charitable activities		(42,850)	(42,850)
		(44,012)	(44,012)
Total expenditure		(44,012)	(44,012)
Net expenditure		(6,794)	(6,794)
Net movement in funds		(6,794)	(6,794)

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Total 31 December 2021 £
Reconciliation of funds			
Total funds brought forward		<u>28,400</u>	<u>28,400</u>
Total funds carried forward		<u>21,606</u>	<u>21,606</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO
(Registration number: CE004873)
Balance Sheet as at 31 December 2022

	Note	31 December 2022 £	31 December 2021 £
Current assets			
Debtors	3	1,936	965
Cash at bank and in hand	4	<u>20,561</u>	<u>20,741</u>
		22,497	21,706
Creditors: Amounts falling due within one year	5	<u>(200)</u>	<u>(100)</u>
Net assets		<u>22,297</u>	<u>21,606</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>22,297</u>	<u>21,606</u>
Total funds		<u>22,297</u>	<u>21,606</u>

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 12 April 2023 and signed on their behalf by:

.....
Mr Peter Mitchell
Chairman

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Helperby Village Hall CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

The village hall receives funds for excess electricity returned to the grid derived from the investment in solar panels.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2022

Fund structure

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

2 Taxation

The charity is a registered charity and is therefore exempt from taxation.

3 Debtors

	31 December 2022	31 December 2021
	£	£
Trade debtors	1,217	246
Prepayments	719	719
	<u>1,936</u>	<u>965</u>

4 Cash and cash equivalents

	31 December 2022	31 December 2021
	£	£
Cash on hand	50	50
Cash at bank	1,597	2,959
Short-term deposits	18,914	17,732
	<u>20,561</u>	<u>20,741</u>

5 Creditors: amounts falling due within one year

	31 December 2022	31 December 2021
	£	£
Accruals	200	100

Helperby Village Hall CIO

Statement of Financial Activities by fund for the Year Ended 31 December 2022

Unrestricted Funds

	Total Unrestricted Funds 31 December 2022 £	Total Unrestricted Funds 31 December 2021 £
Income and Endowments from:		
Donations and legacies	1,881	18,320
Charitable activities	15,468	10,047
Other trading activities	3,960	2,519
Investment income	1,090	953
Other income	5,042	5,379
Total income	<u>27,441</u>	<u>37,218</u>
Expenditure on:		
Raising funds	(2,237)	(1,162)
Charitable activities	<u>(24,513)</u>	<u>(42,850)</u>
Total expenditure	<u>(26,750)</u>	<u>(44,012)</u>
Net income/(expenditure)	<u>691</u>	<u>(6,794)</u>
Net movement in funds	691	(6,794)
Reconciliation of funds		
Total funds brought forward	<u>21,606</u>	<u>28,400</u>
Total funds carried forward	<u><u>22,297</u></u>	<u><u>21,606</u></u>

Helperby Village Hall CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 31 December 2022 £	Total 31 December 2021 £
<i>Donations and legacies</i>		
Donations	1,381	290
UK Government grants	500	16,597
Coronavirus job retention scheme	-	1,433
	1,881	18,320
<i>Charitable activities</i>		
Hire fees	15,468	10,047
	15,468	10,047
<i>Other trading activities</i>		
Event income	3,960	2,519
	3,960	2,519
<i>Investment income</i>		
Interest on cash deposits	5	79
Income from solar panels	1,085	874
	1,090	953
<i>Other income</i>		
License fees	5,042	5,379
	5,042	5,379
<i>Raising funds</i>		
Fundraising costs	(2,037)	(1,062)
Independent examiner's fee	(200)	(100)
	(2,237)	(1,162)
<i>Charitable activities</i>		
Electricity	(3,248)	(2,470)
Wages and salaries	(6,655)	(6,388)
Administrative expenses	(142)	(148)
Water rates	(264)	(106)
Insurance	(1,480)	(1,437)
Repairs and maintenance	(2,722)	(3,665)
Improvements	(8,663)	(27,297)
Telephone and internet	(352)	(324)
Computer software and maintenance costs	(115)	(135)
Licences	(750)	(718)
Cleaning	(122)	(122)

This page does not form part of the statutory financial statements.

Helperby Village Hall CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 31 December 2022 £	Total 31 December 2021 £
Refuse disposal	-	(40)
	<u>(24,513)</u>	<u>(42,850)</u>

HELPERBY VILLAGE HALL

England & Wales - Charity number 1162379

Accounts

Company registration number: CE004873

Charity registration number: 1162379

Helperby Village Hall CIO

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Helperby Village Hall CIO

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Helperby Village Hall CIO

Reference and Administrative Details

Chairman	Mr Peter Mitchell
Trustees	Mrs Frances Shepherdson, Treasurer Mr Donald Graham, Secretary Mr Stephen John Laux Mr Michael Shepherdson Ms Martine Barbara Laux Ms Anne Hodgson Ms Aubrey Lee Ambrose Mr Nigel Graham Costello Mr John Steven King
Principal Office	The Village Hall Main Street Helperby York YO61 2NS
Company Registration Number	CE004873
Charity Registration Number	1162379
Accountants	Approachable Accountants Ltd Marlborough House Westminster Place York Business Park York YO26 6RW

Helperby Village Hall CIO

Trustees' Report

The trustees, present the annual report together with the financial statements of the charitable incorporated organisation for the year ended 31 December 2021.

Objectives and activities

Objects and aims

To provide a venue for recreational, social and educational activities for the benefit of the surrounding community.

Public benefit

Maintenance of village hall and playground, including regular professional inspections of portable electrical appliances and fixed wiring, fire alarm system and fire-fighting provisions, and the children's play area.

Hire of premises to individuals and groups (subsidised rates are offered to locals, or, exceptionally in cases of need, made available free of charge) and others, for courses, study groups and workshops, musical and theatrical performances, social occasions, and other activities which the Trustees consider beneficial to the local community.

Hosting of regular Village Hall lunches, which take place during the winter months, and Helperby Coffee Shop, a monthly community organised social occasion.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

Charitable Incorporated Organisation with a voting membership. Constitution dated 17th April, 2015 based on Charity Commission's 'Association' model.

Recruitment and appointment of trustees

The Constitution provides for the affairs of the CIO to be managed by a committee of Trustees, of whom there must be a minimum of three and a maximum of twelve. Trustees must be aged 16 or over, though at least one must be 18 or over.

The Constitution requires that one third of the Trustees must stand down in rotation each year at the AGM to allow new Trustees to be appointed by Members of the CIO, existing Trustees being free to stand for re-election.

Trustees are not allowed to perform their duties until they have expressly accepted the appointment.

Membership of the CIO is open to anyone who is interested in furthering its objectives, has applied for Membership, and has accepted the duties of members as set out in the constitution. A Member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated. There is currently no charge for Membership.

Helperby Village Hall CIO

Trustees' Report

Induction and training of trustees

Helperby Village Hall CIO is a subscribing Member of Community First Yorkshire, which provides information and support to those managing village halls and other local organisations.

The Trustees are encouraged to avail themselves of training opportunities: The Treasurer accordingly has used training materials made available by Community First Yorkshire.

Organisational structure

The Trustees endeavour to operate in a transparent manner in accordance with best practice, including periodic financial reviews in addition to regular risk and fire safety assessments. The management of the hall is guided by the membership, who appoint the Trustees.

Funds held as custodian trustee on behalf of others

The Trustees have agreed to hold funds on behalf of the Helperby Coffee Shop organisers, who do not have their own banking facility.

The annual report was approved by the trustees of the charity on 12 April 2022 and signed on its behalf by:

.....
Mr Peter Mitchell
Chairman

Helperby Village Hall CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year. Under law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable incorporated organisation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 incorporated organisation will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable incorporated organisation's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable incorporated organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 12 April 2022 and signed on its behalf by:

.....
Mr Peter Mitchell
Chairman

**Chartered Certified Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
Helperby Village Hall CIO
for the Year Ended 31 December 2021**

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of Helperby Village Hall CIO for the year ended 31 December 2021 as set out on pages 6 to 11 from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>].

This report is made solely to the Board of Trustees of Helperby Village Hall CIO, as a body, in accordance with the terms of our engagement letter dated 16 March 2022. Our work has been undertaken solely to prepare for your approval the accounts of Helperby Village Hall CIO and state those matters that we have agreed to state to the Board of Trustees of Helperby Village Hall CIO, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html> [october/factsheet-163-audit-exempt-companies.html](https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Helperby Village Hall CIO and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that Helperby Village Hall CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Helperby Village Hall CIO. You consider that Helperby Village Hall CIO is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Helperby Village Hall CIO. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Approachable Accountants Ltd
Marlborough House
Westminster Place
York Business Park
York
YO26 6RW
12 April 2022

Helperby Village Hall CIO

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Total 31 December 2021 £
Income and Endowments from:			
Donations and legacies		18,320	18,320
Charitable activities		10,047	10,047
Other trading activities		2,519	2,519
Investment income		953	953
Other income		5,379	5,379
		37,218	37,218
Expenditure on:			
Raising funds		(1,162)	(1,162)
Charitable activities		(42,850)	(42,850)
		(44,012)	(44,012)
Total expenditure		(44,012)	(44,012)
Net expenditure		(6,794)	(6,794)
Net movement in funds		(6,794)	(6,794)
Reconciliation of funds			
Total funds brought forward		28,400	28,400
Total funds carried forward		21,606	21,606
		Unrestricted funds £	Total 31 December 2020 £
Income and Endowments from:			
Donations and legacies		14,286	14,286
Charitable activities		6,019	6,019
Investment income		1,025	1,025
Other income		4,425	4,425
		25,755	25,755
Expenditure on:			
Charitable activities		(25,576)	(25,576)
		(25,576)	(25,576)
Total expenditure		(25,576)	(25,576)
Net income		179	179
Net movement in funds		179	179
Reconciliation of funds			
Total funds brought forward		28,221	28,221
Total funds carried forward		28,400	28,400

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO

Statement of Financial Activities for the Year Ended 31 December 2021

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO
(Registration number: CE004873)
Balance Sheet as at 31 December 2021

	Note	31 December 2021 £	31 December 2020 £
Current assets			
Debtors	3	965	1,137
Cash at bank and in hand	4	20,741	35,862
		21,706	36,999
Creditors: Amounts falling due within one year	5	(100)	(8,599)
Net assets		21,606	28,400
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		21,606	28,400
Total funds		21,606	28,400

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 12 April 2022 and signed on their behalf by:

.....
Mr Peter Mitchell
Chairman

The notes on pages 9 to 11 form an integral part of these financial statements.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Helperby Village Hall CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

The village hall receives funds for excess electricity returned to the grid derived from the investment in solar panels.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Helperby Village Hall CIO

Notes to the Financial Statements for the Year Ended 31 December 2021

Fund structure

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

2 Taxation

The charity is a registered charity and is therefore exempt from taxation.

3 Debtors

	31 December 2021	31 December 2020
	£	£
Trade debtors	246	166
Prepayments	719	919
Other debtors	-	52
	<u>965</u>	<u>1,137</u>

4 Cash and cash equivalents

	31 December 2021	31 December 2020
	£	£
Cash on hand	50	69
Cash at bank	2,959	2,363
Short-term deposits	17,732	33,430
	<u>20,741</u>	<u>35,862</u>

5 Creditors: amounts falling due within one year

	31 December 2021	31 December 2020
	£	£
Other creditors	-	20
Accruals	100	8,579
	<u>100</u>	<u>8,599</u>

Helperby Village Hall CIO

Statement of Financial Activities by fund for the Year Ended 31 December 2021

Unrestricted Funds

	Total Unrestricted Funds 31 December 2021 £	Total Unrestricted Funds 31 December 2020 £
Income and Endowments from:		
Donations and legacies	18,320	14,286
Charitable activities	10,047	6,019
Other trading activities	2,519	-
Investment income	953	1,025
Other income	5,379	4,425
Total income	<u>37,218</u>	<u>25,755</u>
Expenditure on:		
Raising funds	(1,162)	-
Charitable activities	<u>(42,850)</u>	<u>(25,576)</u>
Total expenditure	<u>(44,012)</u>	<u>(25,576)</u>
Net (expenditure)/income	<u>(6,794)</u>	<u>179</u>
Net movement in funds	(6,794)	179
Reconciliation of funds		
Total funds brought forward	<u>28,400</u>	<u>28,221</u>
Total funds carried forward	<u>21,606</u>	<u>28,400</u>

Helperby Village Hall CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 31 December 2021 £	Total 31 December 2020 £
<i>Donations and legacies</i>		
Donations	290	263
Gift Aid tax reclaimed	-	66
UK Government grants	16,597	11,334
Parish council grants	-	535
Coronavirus job retention scheme	1,433	2,088
	18,320	14,286
<i>Charitable activities</i>		
Hire fees	10,047	6,019
	10,047	6,019
<i>Other trading activities</i>		
BBQ sales	2,519	-
	2,519	-
<i>Investment income</i>		
Interest on cash deposits	79	19
Income from solar panels	874	1,006
	953	1,025
<i>Other income</i>		
Coffee shop	-	285
License fees	5,379	4,140
	5,379	4,425
<i>Raising funds</i>		
Fundraising costs	(1,062)	-
Independent examiner's fee	(100)	-
	(1,162)	-
<i>Charitable activities</i>		
Electricity	(2,470)	(3,514)
Wages and salaries	(6,388)	(6,082)
Administrative expenses	(148)	(148)
Water rates	(106)	(151)
Insurance	(1,437)	(1,488)
Repairs and maintenance	(3,665)	(11,732)
Improvements	(27,297)	(418)
Marquee	-	(601)

This page does not form part of the statutory financial statements.

Helperby Village Hall CIO

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 31 December 2021 £	Total 31 December 2020 £
Telephone and internet	(324)	(404)
Computer software and maintenance costs	(135)	-
Subscriptions	-	(42)
Licences	(718)	(537)
Cleaning	(122)	(419)
Refuse disposal	(40)	(40)
	<u>(42,850)</u>	<u>(25,576)</u>

HELPERBY VILLAGE HALL

England & Wales - Charity number 1162379

Accounts

Charities Act 2016

Trustees' Annual Report for Year to 31 December 2020

Name of Charity	Helperby Village Hall Charitable Incorporated Organisation (CIO)
Charity Registration No	1162379
Address of Charity	The Village Hall Main Street Helperby York YO61 2NS
Trustees	Donald Graham (Secretary) Frances Shepherdson (Co-opted 9th November 2020 and Treasurer from same date) Jean Featherstone Anne Hodgson Martine Laux Chris Owens (Treasurer until 9th November 2020) Stephen Laux Peter Mitchell (Chairman) Peter Sowray John Featherstone Nigel Costello (Co-opted 30th September 2020) Peter Hambling (Retired 14th July 2020)
Nature of Governing Document and Charity Constitution	Charitable Incorporated Organisation with a voting membership. Constitution dated 17th April, 2015 based on charity Commission's 'Association' model.
Method by Which New Trustees are Appointed	<p>The Constitution provides for the affairs of the CIO to be managed by a committee of Trustees, of whom there must be a minimum of three and a maximum of twelve. Trustees must be aged 16 or over, though at least one must be 18 or over.</p> <p>The Constitution requires that one third of the Trustees must stand down in rotation each year at the AGM to allow new Trustees to be appointed by Members of the CIO, existing Trustees being free to stand for re-election.</p> <p>Trustees are not allowed to perform their duties until they have expressly accepted the appointment.</p> <p>Membership of the CIO is open to anyone who is interested in furthering its objectives, has applied for Membership, and has accepted the duties of members as set out in the constitution. A Member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated. There is currently no charge for Membership.</p>
Trustee Training	Helperby Village Hall CIO is a subscribing Member of Community First Yorkshire, which provides information and support to those managing village halls and other local organisations.

The Trustees are encouraged to avail themselves of training opportunities: The Treasurer accordingly has used training materials made available by Community First Yorkshire.

Aims of the Charity

To provide a venue for recreational, social and educational activities for the benefit of the surrounding community.

Activities Undertaken by Charity in Support of Objective

Maintenance of village hall and playground, including regular professional inspections of portable electrical appliances and fixed wiring, fire alarm system and fire-fighting provisions, and the children's play area.

Hire of premises to individuals and groups (subsidised rates are offered to locals, or, exceptionally in cases of need, made available free of charge) and others, for courses, study groups and workshops, musical and theatrical performances, social occasions, and other activities which the Trustees consider beneficial to the local community.

Hosting of regular Village Hall lunches, which take place during the winter months, and Helperby Coffee Shop, a monthly community organised social occasion.

Achievements of the Charity During the Year

The level of bookings has been significantly reduced by the periods of closure due to the Coronavirus pandemic. Despite this, the facilities were used a total of 336 times in total. It has been pleasing to see the return of a significant number of the 27 organisations who had been regular users during the periods when the hall was open. These include Keep Fit, Yoga and Pilates, VX Ball sessions, Dance, Art, and Badminton. The village hall has also been used for coffee mornings, village hall lunches, and a wedding reception.

Financial Review

The Trustees regularly monitor income from hiring of space within the hall and projected expenditure. The National Living Wage continues to rise steadily. An ongoing fixed rate electricity contract which ends in 2022, has stabilised the impact of potential increases to the electricity cost. One of the heaters in the Waud room has been replaced by a modern more energy efficient one. Power generated by the Solar panels continues to be used wherever possible to help reduce the overall energy consumption and any excess from the panels brings in regular income.

The two office units are now in full occupancy and provide valuable regular income for the hall.

Grants have been sought, where appropriate, from HMRC in respect of the job retention scheme and Hambleton District Council in respect of COVID 19 grants, which have made a significant impact to the continued financial stability of the village hall.

The annual accounts have been examined by an independent appropriately qualified person before presentation at the AGM.

The Trustees have adopted a general reserves policy to make provision for long term maintenance of the premises.

Governance Review The Trustees endeavour to operate in a transparent manner in accordance with best practice, including periodic financial reviews in addition to regular risk and fire safety assessments.

The management of the hall is guided by the membership, who appoint the Trustees. During the year membership increased to 29.

Funds Held on Behalf of Others The Trustees have agreed to hold funds on behalf of the Helperby Coffee Shop organisers, who do not have their own banking facility.

Public Benefit Statement The Trustees believe they have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission, when carrying out their duties .

Signed on behalf of the Trustees

Dated: 18th May, 2021

Chairman

Helperby Village Hall CIO

Registered Charity No 1162379

Accounts and Financial Statements

Status : Signed, Final

31 December 2020

Helperby Village Hall CIO
The Village Hall
Main Street
Helperby
York YO61 2NS

Helperby Village Hall CIO

Report by the Examiner

I have examined the Accounts supplied by Helperby Village Hall CIO for the year ended 31st December 2020. I find that they are in accordance with the books, vouchers and explanations provided to me, and show a true and fair view at that date.

Examiner

.....
P C Hambling

Date

Tuesday 18 May 2021
.....

Helperby Village Hall CIO

Statement of Financial Activities

Year Ending 31/12/20

	Note	31 Dec 2020	31 Dec 2019
		£	£
Income			
Voluntary income	2.1	14,286	2,914
Fund raising	2.2	-	1,523
Investment income			
Solar PV Feed in Tariff and bank interest		1,025	1,159
Evelyn Brown Suite		4,140	4,140
Licence fees			
Charitable activities		6,019	15,956
Hire fees			
Helperby Coffee Shop	10	285	630
Deposits			
Total income		25,755	26,322
Expenditure			
Voluntary income costs		-	-
Fund raising costs		-	777
Charitable expenditure		-	-
Governance costs	3.1	25,576	16,694
Helperby Coffee Shop	10	-	-
Withdrawals			
Total expenditure		25,576	17,471
Net income / (expenditure)		179	8,851
Other gains and losses			
Gains / (losses) on revaluation of fixed assets		-	-
Gains / (losses) on revaluation of investment assets		-	-
Actuarial gains / (losses) on defined benefit pensions schemes		-	-
Net movement in funds		179	8,851
Total funds brought forward		28,221	19,370
Total funds carried forward		28,400	28,221

Helperby Village Hall CIO

Balance Sheet

Year Ending 31/12/20

	Notes	31 Dec 2020 £	31 Dec 2019 £
Current Assets			
Current account	4	2,363	1,819
Deposit account		33,430	25,411
Petty cash		69	160
Debtors			
Outstanding hire fees	5	166	671
Other debtors	6	52	311
Prepayments			
	7	919	974
	A	36,999	29,346
Current Liabilities			
Creditors			
Hire deposits - future years	8	20	305
Accruals	9	8,579	820
	B	8,599	1,125
Nett assets	A-B	28,400	28,221
Capital Account b/fwd		28,221	19,370
Profit / (loss) on year		179	8,851
Total Trustee Funds		28,400	28,221
Comprising:			
General fund		13,082	18,788
Capital project fund		9,030	4,890
Capital project grants		-	-
Long term maintenance fund		4,500	3,000
Helperby Coffee Shop funds	10	1,788	1,543
		28,400	28,221

Signed on behalf of all Trustees

Signature	Name	Position	Date
	Peter Mitchell	Chairman	18/05/21
	Frances Shepherdson	Treasurer	18/05/21

Helperby Village Hall CIO

Notes to Accounts

Note

1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015) and with Financial Reporting Standards 102 (FRS 102)

			2020	2019	
2	Income				
2.1	Voluntary income	Donations	263.50	1,921.91	
		Legacies	-	-	
		Gift Aid	65.89	146.22	
		Grants	13,957.06	846.33	
			<u>14,286.45</u>	<u>2,914.46</u>	
2.2	Activities to generate funds	BBQ, RIF & theatre bar	-	1,522.65	
3	Expenditure				
3.1	Governance costs	Caretaker	Salary etc	6,081.92	5,876.70
		Utilities	Electricity	3,514.35	3,772.63
			Water	150.81	297.53
			Telephone & internet	404.31	448.49
			Refuse disposal	40.00	35.00
			Sub total	<u>4,109.47</u>	<u>4,553.65</u>
		Buildings & equipment	Cleaning	418.99	696.15
			Maintenance	11,731.68	2,275.45
			Improvements	417.86	1,150.61
			Marquee	601.49	
			Sub total	<u>13,170.02</u>	<u>4,122.21</u>
		Licences		537.35	473.04
		Insurances		1,487.52	1,514.23
		Administration costs		148.01	112.66
		Legal costs		-	-
		Subscriptions		42.00	42.00
				<u>25,576.29</u>	<u>16,694.49</u>

4	Current account	Bank Statement	2,343.32	2,015.29
		Plus unbanked cash / cheques	20.00	-
		Less unrepresented cheques / DDs	-	(196.06)
			<u>2,363.32</u>	<u>1,819.23</u>
5	Outstanding hire fees		<u>166.26</u>	<u>671.38</u>
		Not invoiced	-	154.25
		Invoiced - current ≤30 days	-	287.63
		Invoiced - overdue >30 days	166.26	229.50
6	Other debtors	HMRC	-	146.22
		British Gas	52.43	165.09
		Gift Aid claim	-	-
		Feed in tariff Q4 payment	-	-
			<u>52.43</u>	<u>311.31</u>
7	Prepayments	Insurance	6/12 x £1,437.58	718.79
		PRS licence	200.42	204.95
			-	-
			<u>919.21</u>	<u>973.68</u>
8	Hire deposits - future years		<u>20.00</u>	<u>305.00</u>
9	Accruals		<u>8,579.45</u>	<u>820.21</u>
10	Helperby Coffee Shop	HCS is run by a number of local residents with the objective of providing an opportunity for residents to meet socially. It does not set out to raise money, but surplus funds are generated through the sale of drinks and donated cakes etc, which are used, inter alia, to provide equipment for the village hall. The group has no official standing and does not have its own bank account, so Helperby Village Hall CIO has agreed to hold money on its behalf.		

Helperby Village Hall CIO

Registered Charity No 1162379

Accounts and Financial Statements

Status : Signed, Final

31 December 2020

Helperby Village Hall CIO
The Village Hall
Main Street
Helperby
York YO61 2NS

Helperby Village Hall CIO

Report by the Examiner

I have examined the Accounts supplied by Helperby Village Hall CIO for the year ended 31st December 2020. I find that they are in accordance with the books, vouchers and explanations provided to me, and show a true and fair view at that date.

Examiner

.....
P C Hambling

Date

Tuesday 18 May 2021
.....

Helperby Village Hall CIO

Statement of Financial Activities

Year Ending 31/12/20

	Note	31 Dec 2020	31 Dec 2019
		£	£
Income			
Voluntary income	2.1	14,286	2,914
Fund raising	2.2	-	1,523
Investment income			
Solar PV Feed in Tariff and bank interest		1,025	1,159
Evelyn Brown Suite		4,140	4,140
Charitable activities		6,019	15,956
Helperby Coffee Shop	10	285	630
Total income		25,755	26,322
Expenditure			
Voluntary income costs		-	-
Fund raising costs		-	777
Charitable expenditure		-	-
Governance costs	3.1	25,576	16,694
Helperby Coffee Shop	10	-	-
Withdrawals			
Total expenditure		25,576	17,471
Net income / (expenditure)		179	8,851
Other gains and losses			
Gains / (losses) on revaluation of fixed assets		-	-
Gains / (losses) on revaluation of investment assets		-	-
Actuarial gains / (losses) on defined benefit pensions schemes		-	-
Net movement in funds		179	8,851
Total funds brought forward		28,221	19,370
Total funds carried forward		28,400	28,221

Helperby Village Hall CIO

Balance Sheet

Year Ending 31/12/20

	Notes	31 Dec 2020 £	31 Dec 2019 £
Current Assets			
Current account	4	2,363	1,819
Deposit account		33,430	25,411
Petty cash		69	160
Debtors			
Outstanding hire fees	5	166	671
Other debtors	6	52	311
Prepayments			
	7	919	974
A		36,999	29,346
Current Liabilities			
Creditors			
Hire deposits - future years	8	20	305
Accruals	9	8,579	820
B		8,599	1,125
Nett assets	A-B	28,400	28,221
Capital Account b/fwd		28,221	19,370
Profit / (loss) on year		179	8,851
Total Trustee Funds		28,400	28,221
Comprising:			
General fund		13,082	18,788
Capital project fund		9,030	4,890
Capital project grants		-	-
Long term maintenance fund		4,500	3,000
Helperby Coffee Shop funds	10	1,788	1,543
		28,400	28,221

Signed on behalf of all Trustees

Signature	Name	Position	Date
	Peter Mitchell	Chairman	18/05/21
	Frances Shepherdson	Treasurer	18/05/21

Helperby Village Hall CIO

Notes to Accounts

Note

1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015) and with Financial Reporting Standards 102 (FRS 102)

			2020	2019	
2	Income				
2.1	Voluntary income	Donations	263.50	1,921.91	
		Legacies	-	-	
		Gift Aid	65.89	146.22	
		Grants	13,957.06	846.33	
			<u>14,286.45</u>	<u>2,914.46</u>	
2.2	Activities to generate funds	BBQ, RIF & theatre bar	-	1,522.65	
3	Expenditure				
3.1	Governance costs	Caretaker	Salary etc	6,081.92	5,876.70
		Utilities	Electricity	3,514.35	3,772.63
			Water	150.81	297.53
			Telephone & internet	404.31	448.49
			Refuse disposal	40.00	35.00
			Sub total	<u>4,109.47</u>	<u>4,553.65</u>
		Buildings & equipment	Cleaning	418.99	696.15
			Maintenance	11,731.68	2,275.45
			Improvements	417.86	1,150.61
			Marquee	601.49	
			Sub total	<u>13,170.02</u>	<u>4,122.21</u>
		Licences		537.35	473.04
		Insurances		1,487.52	1,514.23
		Administration costs		148.01	112.66
		Legal costs		-	-
		Subscriptions		42.00	42.00
				<u>25,576.29</u>	<u>16,694.49</u>

4	Current account	Bank Statement	2,343.32	2,015.29
		Plus unbanked cash / cheques	20.00	-
		Less unrepresented cheques / DDs	-	(196.06)
			<u>2,363.32</u>	<u>1,819.23</u>
5	Outstanding hire fees		<u>166.26</u>	<u>671.38</u>
		Not invoiced	-	154.25
		Invoiced - current ≤30 days	-	287.63
		Invoiced - overdue >30 days	166.26	229.50
6	Other debtors	HMRC	-	146.22
		British Gas	52.43	165.09
		Gift Aid claim	-	-
		Feed in tariff Q4 payment	-	-
			<u>52.43</u>	<u>311.31</u>
7	Prepayments	Insurance	6/12 x £1,437.58	718.79
		PRS licence	200.42	204.95
			-	-
			<u>919.21</u>	<u>973.68</u>
8	Hire deposits - future years		<u>20.00</u>	<u>305.00</u>
9	Accruals		<u>8,579.45</u>	<u>820.21</u>
10	Helperby Coffee Shop	HCS is run by a number of local residents with the objective of providing an opportunity for residents to meet socially. It does not set out to raise money, but surplus funds are generated through the sale of drinks and donated cakes etc, which are used, inter alia, to provide equipment for the village hall. The group has no official standing and does not have its own bank account, so Helperby Village Hall CIO has agreed to hold money on its behalf.		