

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**

<b>Chairman</b>	Mr Peter Mitchell
<b>Trustees</b>	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
<b>Principal Office</b>	The Village Hall Main Street Helperby York YO61 2NS
<b>Company Registration Number</b>	CE004873
<b>Charity Registration Number</b>	1162379
<b>Accountants</b>	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> <https://www.aicpa.org/standards/audit-exempt-companies.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 £
<b>Income and Endowments from:</b>			
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
Total income		37,218	37,218
<b>Expenditure on:</b>			
Raising funds		(1,162)	(1,162)
Charitable activities		(42,850)	(42,850)
Total expenditure		(44,012)	(44,012)
Net expenditure		(6,794)	(6,794)
Net movement in funds		(6,794)	(6,794)
<b>Reconciliation of funds</b>			
Total funds brought forward		28,400	28,400
Total funds carried forward		21,606	21,606
			<b>Total</b>
	Note	Unrestricted funds £	31 December 2020 £
<b>Income and Endowments from:</b>			
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
Total income		25,755	25,755
<b>Expenditure on:</b>			
Charitable activities		(25,576)	(25,576)
Total expenditure		(25,576)	(25,576)
Net income		179	179
Net movement in funds		179	179
<b>Reconciliation of funds</b>			
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 £
<b>Current assets</b>			
Debtors	3	965	1,137
Cash at bank and in hand	4	<u>20,741</u>	<u>35,862</u>
		21,706	36,999
<b>Creditors: Amounts falling due within one year</b>	5	<u>(100)</u>	<u>(8,599)</u>
<b>Net assets</b>		<u>21,606</u>	<u>28,400</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>21,606</u>	<u>28,400</u>
<b>Total funds</b>		<u>21,606</u>	<u>28,400</u>

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 £
<b>Income and Endowments from:</b>		
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>
<b>Expenditure on:</b>		
Raising funds	(1,162)	-
Charitable activities	(42,850)	(25,576)
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
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>28,400</u>	<u>28,221</u>
Total funds carried forward	<u><u>21,606</u></u>	<u><u>28,400</u></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 £
<b><i>Donations and legacies</i></b>		
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
	<u>18,320</u>	<u>14,286</u>
<b><i>Charitable activities</i></b>		
Hire fees	10,047	6,019
	<u>10,047</u>	<u>6,019</u>
<b><i>Other trading activities</i></b>		
BBQ sales	2,519	-
	<u>2,519</u>	<u>-</u>
<b><i>Investment income</i></b>		
Interest on cash deposits	79	19
Income from solar panels	874	1,006
	<u>953</u>	<u>1,025</u>
<b><i>Other income</i></b>		
Coffee shop	-	285
License fees	5,379	4,140
	<u>5,379</u>	<u>4,425</u>
<b><i>Raising funds</i></b>		
Fundraising costs	(1,062)	-
Independent examiner's fee	(100)	-
	<u>(1,162)</u>	<u>-</u>
<b><i>Charitable activities</i></b>		
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

	<b>Total 31 December 2021 £</b>	<b>Total 31 December 2020 £</b>
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>