

**POTTEN END VILLAGE HALL CIO**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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# POTTEN END VILLAGE HALL CIO

## ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and financial statements for the year ended 31 December 2023.

The Potten End Village Hall land and buildings were originally the subject of a settlement by the late Miss S R Courtauld in 1928 and held by the National Council for Voluntary Organisations (NCVO) as the Official Custodian Trustee of it.

On 13 January 2017 the Trustees of Potten End Village Hall set up a Charitable Incorporated Organisation (CIO) with the Charity Commission (registered number 11711110). The unincorporated charity (registered number 302446) passed a resolution on 8 October 2018 to transfer all assets and liabilities to the new CIO.

The Official Custodian decided to withdraw from acting as 'Custodian Trustee' for the property and pass responsibility to the CIO. Transfer of the legal title was completed in May 2019 and the property is included in the accounts at a deemed carrying value of nil based on the original gift. A professional market valuation has not been sought but for insurance purposes the property has been revalued by us on a reinstatement basis of in excess £1.3M as at 31 December 2023.

The following were Trustees during and at the end of the financial year:

| <i>Appointing organisation</i> |                            |                                       |
|--------------------------------|----------------------------|---------------------------------------|
| Mr Michael A Wallis            | Chair of Trustees          | co-opted                              |
| Mrs Lynda Clarke               | Honorary Secretary         | co-opted                              |
| Mrs Valerie Gunn               | Honorary Treasurer         | co-opted                              |
| Mr Brendan Minahan             | Honorary Buildings Adviser | co-opted                              |
| Mr David Grimsdale             |                            | Parish Council                        |
| Mrs Diane Stevens              |                            | Berkhamsted Strathspey & Reel Club    |
| Mrs Pat Gale                   |                            | Women's Institute                     |
| Mr Andrew Bailey               |                            | Potten End Scouts Group               |
| Mrs Jane Hazzard               |                            | Church Women's Fellowship             |
| Ms Sara Raybould               |                            | Holy Trinity Parochial Church Council |

Mrs Valerie Gunn also represents Ashridge DPAS.

Mrs Gill Grainger of Women's Institute resigned 15 September 2023  
Mr Danny Bonwitt of Potten End Gardening Club resigned 13 February 2023  
Mr Andrew Bailey of Potten End Scouts Group resigned 9 October 2023  
Mr Alan Howling of Potten End Bowls Club resigned 9 October 2023

No representative has yet been put forward by Potten End Bowls Club, Potten End Scouts Group or Brownies and Guides.

### **Honorary Life**

Mrs Val Cole

**Caretaker Manager and Designated Premises Supervisor** - Mr Gary Brennan

**Independent Examiner** - Mr Grant Franklin ACA

**Bankers** - National Westminster Bank Plc, High Street, Berkhamsted, Herts.

# POTTEN END VILLAGE HALL CIO

## ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023 (Continued)

### Objects, organisation and activities

The objects of the CIO, which mirror those of the 1928 Settlement are to allow the Village Hall Premises to be used for the purposes of physical and mental recreation and social and intellectual development for the benefit of the inhabitants of Nettleden with Potten End Parish. The Hall is available for hire in accordance with a standing hire agreement and on a scale of charges determined by the Trustees. It is intended that the income from hiring should be sufficient to cover all outgoings for the running and maintenance of the Hall.

The Trustees delegate to the Caretaker Manager the day-to-day running of the Hall, including the taking of bookings and cleaning. He has also been appointed to be the Designated Premises Supervisor as defined in the Licensing Act 2003. The Trustees have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing the aims and objectives of the CIO and in planning its future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The five-year Business Plan sets out how the Village Hall sets out the key objectives of it, evaluated by:

- Maintaining a programme of sound Governance processes
- Delivering a Financial Plan that aims to generate sufficient funds to meet all expenditure in connection with the Village Hall
- Carrying out a programme of building maintenance activities
- Delivering a Marketing Plan that aims to ensure local inhabitants and other potential users are aware of the benefits of using Potten End Village Hall
- Ensuring that the Hall's facilities are up to date and fit for purpose
- Support and management to employees

### Review of activities

A budget was agreed for 2023 projecting income from lettings of £28,000 which was reviewed at each of the trustee meetings. The lettings outcome was slightly below that of 2022 despite an increase in fees with revenue from Saturday bookings no doubt adversely affected by the cost of living crisis.

The Village Hall continues to play a key role with the Parish Council and Holy Trinity Church in organising events in the village and Coronation Funding of £3,185 was received.

Overall income, excluding the Coronation Grant of £3185, was £32,105 against budget of £31,800, a satisfactory outcome for the year.

Total expenditure, before depreciation and Coronation Celebration monies of £40,020, was ahead of budget at £31,416 principally as a result of the need for roof repairs and heating system maintenance. Improved lighting was also carried out in the foyer.

The three-year contracts with Crown Gas & Power and EDF Energy agreed in 2021 but effective from November 2021 to 29 November 2024 shielded us from the substantial global increase in energy costs. Actual expenditure for this was £2,175 below budget. \*

Reserves remain at a healthy level although investments with the COIF Charities Investment Fund saw an increase in value of £2,336 to £27,760.

Overall, the Trustees are satisfied that the CIO's financial position continues to be sound and adequate to meet its objectives. They recognise the need to carefully monitor continually rising general costs but at the same time ensure that the Hall is maintained to a satisfactory level. The 5 Year Business Plan focuses on ways of increasing revenue by increased usage of the Hall and from regular income from residents of the parish who wish to donate to the charity through the Friends of Potten End Village Hall.

# POTTEN END VILLAGE HALL CIO

## ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

### Reserves and Risk Management Policy

The Trustees historically have sought to hold a minimum of 6 months annual running expenses in the General Fund, and this has been maintained.

The Trustees receive financial reports at each of their meetings during the year and compare actual performance to that budgeted at the beginning of the year. The Trustees have considered the major risks to which the charity may be exposed and are satisfied that systems are in place to mitigate exposure to those risks.

### Trustees and Officers

Trustees are nominated by local associated organisations and appointed annually at the AGM. The CIO's officers (Chairman, Secretary and Treasurer) are normally co-opted annually at the AGM or during the year to fill a casual vacancy.

### Statement of Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any 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 charity will continue in operational existence.

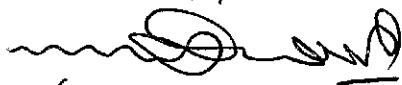
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and applicable Charities (Accounts and Reports) Regulations.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Independent Examiner

The Trustees are grateful to the Independent Examiner, Mr Grant Franklin, for his continued attention to the Charity's affairs.

Approved by the Trustees on 2/6/24 and signed on its behalf by:



(Chairman)



(Treasurer)

## POTTEN END VILLAGE HALL CIO

### INDEPENDENT EXAMINER'S REPORT TO POTTEN END VILLAGE HALL CIO

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31<sup>st</sup> December 2023.

#### ***Responsibilities and basis of report***

As the Charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### ***Independent Examiner's Statement:***

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

  
Mr G D Franklin ACA  
Chartered Accountant

31/5/2024

**POTTEN END VILLAGE HALL CIO**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023**

|  | Notes | <u>Unrestricted Funds</u> |                             |                            |                           | 2023<br>Total   | 2022<br>Total  |
|--|-------|---------------------------|-----------------------------|----------------------------|---------------------------|-----------------|----------------|
|  |       | <u>General<br/>Fund</u>   | <u>Maintenance<br/>Fund</u> | <u>Restricted<br/>Fund</u> | <u>Endowment<br/>Fund</u> |                 |                |
|  |       | £                         | £                           |                            | £                         | £               | £              |
| <b>INCOME</b>  |       |                           |                             |                            |                           |                 |                |
| Income from lettings   |       | 25,539                    | -                           | -                          | -                         | 25,539          | 26,846         |
| Income from investments  | 2     | -                         | 762                         | -                          | -                         | 762             | 759            |
| Deposit interest   | 2     | -                         | 1,283                       | -                          | -                         | 1,283           | 269            |
| Fundraising events   |       | 3,728                     | -                           | -                          | -                         | 3,728           | 1,142          |
| Donations and legacies   | 7     | 643                       | -                           | -                          | -                         | 643             | 25,419         |
| Other income   | 8     | 150                       | -                           | 3,185                      | -                         | 3,335           | 10,325         |
| <b>TOTAL INCOME</b>  |       | <b>30,060</b>             | <b>2,045</b>                | <b>3,185</b>               | <b>-</b>                  | <b>35,290</b>   | <b>64,760</b>  |
| <b>EXPENDITURE</b>   |       |                           |                             |                            |                           |                 |                |
| Village hall running expenses:   |       |                           |                             |                            |                           |                 |                |
| Caretaker's salary   |       | 11,398                    | -                           | -                          | -                         | 11,398          | 11,079         |
| Water rates  |       | 917                       | -                           | -                          | -                         | 917             | 841            |
| Light and heat   |       | 6,725                     | -                           | -                          | -                         | 6,725           | 8,119          |
| Telephone and internet   |       | 637                       | -                           | -                          | -                         | 637             | 555            |
| Insurances   |       | 1,923                     | -                           | -                          | -                         | 1,923           | 1,469          |
| Licences   |       | 432                       | -                           | -                          | -                         | 432             | 615            |
| Repairs and maintenance  | 9     | 12,649                    | -                           | 500                        | -                         | 13,149          | 2,195          |
| Equipment & replacements   | 10    | 397                       | -                           | -                          | -                         | 397             | 5,083          |
| Laundry and cleaning   |       | 2,979                     | -                           | -                          | -                         | 2,979           | 3,598          |
| Sundry expenditure (inc IT costs)  |       | 593                       | -                           | -                          | -                         | 593             | 366            |
| Depreciation   |       | 2,126                     | -                           | 2,577                      | -                         | 4,703           | 4,703          |
| Coronation/Jubilee celebrations to PC  |       | -                         | -                           | 3,185                      | -                         | 3,185           | 6,658          |
| Household Support Fund payments  |       | -                         | -                           | 300                        | -                         | 300             | 200            |
| Professional fees  |       | 570                       | -                           | -                          | -                         | 570             | -              |
| <b>TOTAL EXPENDITURE</b>   |       | <b>41,346</b>             | <b>-</b>                    | <b>6,562</b>               | <b>-</b>                  | <b>47,908</b>   | <b>45,481</b>  |
| <b>NET INCOME/(EXPENDITURE) BEFORE<br/>GAINS/LOSSES ON INVESTMENTS</b>       |       | <b>(11,286)</b>           | <b>2,045</b>                | <b>(3,377)</b>             | <b>-</b>                  | <b>(12,618)</b> | <b>19,279</b>  |
| <b>NET PROFITS/LOSSES ON INVESTMENTS<br/>PROFITS/(LOSSES) ON REVALUATION</b> |       |                           |                             |                            |                           |                 |                |
| Unrealised   | 6     | -                         | 2,336                       | -                          | -                         | 2,336           | (3,655)        |
| <b>NET INCOME/(EXPENDITURE)</b>  |       | <b>(11,286)</b>           | <b>4,381</b>                | <b>(3,377)</b>             | <b>-</b>                  | <b>(10,282)</b> | <b>15,624</b>  |
| <b>FUNDS BROUGHT FORWARD</b>   |       | <b>41,388</b>             | <b>47,556</b>               | <b>29,932</b>              | <b>600</b>                | <b>119,476</b>  | <b>103,852</b> |
| <b>TRANSFER BETWEEN FUNDS</b>  |       | <b>-</b>                  | <b>-</b>                    | <b>-</b>                   | <b>-</b>                  | <b>-</b>        | <b>-</b>       |
| <b>FUNDS CARRIED FORWARD</b>   | 6     | <b>30,102</b>             | <b>51,937</b>               | <b>26,555</b>              | <b>600</b>                | <b>109,194</b>  | <b>119,476</b> |

The notes on pages 7 to 10 form part of these accounts

**POTTEN END VILLAGE HALL CIO**  
**BALANCE SHEET AS AT 31ST DECEMBER 2023**

|                                  | Notes | £             | 2023<br>£      | 2022<br>£      |
|----------------------------------|-------|---------------|----------------|----------------|
| <b>TANGIBLE FIXED ASSETS</b>     |       |               |                |                |
| Land and buildings               | 3     |               | -              | -              |
| Extension to building            | 3     |               | -              | -              |
| Heating system                   | 3     |               | 8,834          | 11,779         |
| Windows                          | 3     |               | 35,851         | 37,609         |
| Investments                      | 3     |               | 27,760         | 25,424         |
|                                  |       |               | <u>72,445</u>  | <u>74,812</u>  |
| <b>CURRENT ASSETS</b>            |       |               |                |                |
| Debtors and Prepayments          | 4     | 3,403         |                | 3,560          |
| Charities Deposit Fund           |       | 29,101        |                | 41,317         |
| Cash at bank and in hand         |       | <u>12,688</u> |                | <u>3,297</u>   |
|                                  |       |               | 45,192         | 48,174         |
| <b>CURRENT LIABILITIES</b>       |       |               |                |                |
| Creditors                        | 5     |               | (8,443)        | (3,510)        |
| <b>NET CURRENT ASSETS</b>        |       |               |                |                |
|                                  |       |               | <u>36,749</u>  | <u>44,664</u>  |
| <b>NET ASSETS</b>                |       |               |                |                |
|                                  |       |               | <u>109,194</u> | <u>119,476</u> |
| <b>FUNDS</b>                     |       |               |                |                |
| <b>Unrestricted Income funds</b> |       |               |                |                |
| General Fund                     | 6     |               | 30,102         | 41,388         |
| Maintenance Fund                 | 6     |               | 51,937         | 47,556         |
|                                  |       |               | <u>82,039</u>  | <u>88,944</u>  |
| <b>Restricted Income funds</b>   |       |               |                |                |
| Restricted Fund                  | 6     |               | 26,555         | 29,932         |
| Endowment Fund                   | 6     |               | 600            | 600            |
|                                  |       |               | <u>109,194</u> | <u>119,476</u> |
| <b>TOTAL FUNDS</b>               |       |               |                |                |

The notes on pages 7 to 10 form part of these accounts

Approved by the Trustees on 2/6/24 and signed on its behalf by:



Chairman



Treasurer

**POTTEN END VILLAGE HALL CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. Accounting convention**

The accounts have been prepared under the historical cost convention as modified by the revaluation of investments and are in accordance with FRS 102, Charities Act 2011 and, to the extent that it applies to smaller charities, Charities SORP (FRS 102).

**2. Accounting policies**

- (i) Allocation of income - All income (including realised and unrealised gains or losses) from investments and deposit accounts is credited or debited to the Maintenance Fund when receivable.
- (ii) Expenses are accounted for on the accruals basis.
- (iii) Investments are stated at their quoted market values at the balance sheet date.

**3. Tangible fixed assets**

(i) The Village Hall and cottage land and buildings were the subject of a settlement by Miss S R Courtauld made on 28th June 1928 of which The Official Custodian for Charities was the Trustee. On 13th May 2019 the Custodian Trustee transferred the legal title of the Village Hall property to the CIO. The property subject to the transfer was considered to have a negligible carrying value at the date of transfer and is therefore included in the financial statements at a value of nil. Capital expenditure incurred on the building subsequent to the 1928 settlement has been recognised in the relevant years financial statements at cost. Legal title of the Village Hall is held by the CIO as permanent endowment on the same trusts, so far as reasonably practicable, on which the property was held immediately prior to its transfer. The buildings are insured by the CIO for in excess of £1,300,000 based on the estimated reinstatement cost.

(ii) The Hall's Heating system was replaced in 2017. This has been recorded in the accounts at cost and is being depreciated based on an estimated useful economic life of 10 years.

(iii) Replacement of the Hall's windows was completed in 2020. This has been recorded in the accounts at cost and is being depreciated based on an estimated useful economic life of 25 years.

|  | 2023<br>£     | 2022<br>£     |
|--|---------------|---------------|
| (iv) Capitalised element of costs of extension in 2000 |               |               |
| Cost at 31 December 2023                               | <u>24,000</u> | <u>24,000</u> |
| Depreciation at 31 December 2023                       | <u>24,000</u> | <u>24,000</u> |
| Net book value at 31 December 2023                     | <u>-</u>      | <u>-</u>      |
| (v) Heating System                                     |               |               |
| Cost at 31 December 2023                               | <u>29,449</u> | <u>29,449</u> |
| Depreciation at 1 January 2023                         | 17,670        | 14,725        |
| Charge for the year                                    | <u>2,945</u>  | <u>2,945</u>  |
| Depreciation at 31 December 2023                       | <u>20,615</u> | <u>17,670</u> |
| Net book value at 31 December 2023                     | <u>8,834</u>  | <u>11,779</u> |

**POTTEN END VILLAGE HALL CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. Tangible fixed assets (continued)**

|                                    | 2023          | 2022          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| (vi) Windows                       |               |               |
| Cost at 31 December 2023           | <u>43,942</u> | <u>43,942</u> |
| Depreciation at 1 January 2023     | 6,333         | 4,575         |
| Charge for the year                | <u>1,758</u>  | <u>1,758</u>  |
| Depreciation at 31 December 2023   | <u>8,091</u>  | <u>6,333</u>  |
| Net book value at 31 December 2023 | <u>35,851</u> | <u>37,609</u> |

|   |               |                |
|---|---------------|----------------|
| (vii) Investments                                 |               |                |
| General Fund and Maintenance Funds (Unrestricted) |               |                |
| At 1 January 2023                                 | 25,424        | 29,079         |
| Additions   | -             | -              |
| Disposals   | -             | -              |
| Revaluations in year                              | <u>2,336</u>  | <u>(3,655)</u> |
| At 31 December 2023                               | <u>27,760</u> | <u>25,424</u>  |

The Investments are all held in the COIF Charities Investment Fund.

**4. Debtors and prepayments**

|                             |              |              |
|-----------------------------|--------------|--------------|
| Debtors                     | 897          | 706          |
| Other debtors & prepayments | <u>2,506</u> | <u>2,854</u> |
|                             | <u>3,403</u> | <u>3,560</u> |

**5. Creditors**

|                            |              |              |
|----------------------------|--------------|--------------|
| Accruals & deferred income | 1,180        | 1,045        |
| Deposits in advance        | <u>7,263</u> | <u>2,465</u> |
|                            | <u>8,443</u> | <u>3,510</u> |

**POTTEN END VILLAGE HALL CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. Analysis of funds**

|  | Opening<br>balances | Net income      | Transfers | Investment<br>gains | Closing<br>balances |
|--|---------------------|-----------------|-----------|---------------------|---------------------|
|  | £                   | £               | £         | £                   | £                   |
| Unrestricted funds - General Fund        | 41,388              | (11,286)        | -         | -                   | 30,102              |
| Unrestricted funds - Maintenance Fund    | 47,556              | 2,045           | -         | 2,336               | 51,937              |
| Restricted fund - Heating system         | 2,828               | (1,333)         | -         | -                   | 1,495               |
| Restricted fund - Replacement windows    | 26,304              | (1,244)         | -         | -                   | 25,060              |
| Restricted fund - Household Support Fund | 300                 | (300)           | -         | -                   | -                   |
| Restricted fund - Roof repairs           | 500                 | (500)           | -         | -                   | -                   |
| Restricted fund - Endowment Fund         | 600                 | -               | -         | -                   | 600                 |
|  | <u>119,476</u>      | <u>(12,618)</u> | <u>-</u>  | <u>2,336</u>        | <u>109,194</u>      |

General Fund - This is an unrestricted fund that provides the working capital for the CIO's activities.

Maintenance Fund - This is an unrestricted fund established to provide for any future major costs associated with the building.

Restricted Fund - This relates to donations given towards replacing the heating system and windows and to grants received towards roof repairs and also money received under the Government Household Support Fund scheme.

Endowment Fund - This was given by Miss Courtauld in 1931 to assist in meeting the expenses of the Village Hall, with power to use capital as income.

**7. Donations and legacies**

|           | 2023<br>£  | 2022<br>£     |
|-----------|------------|---------------|
| Donations | 358        | 419           |
| Legacies  | -          | 25,000        |
| Gift Aid  | 285        | -             |
|           | <u>643</u> | <u>25,419</u> |

**8. Other income**

|   |              |               |
|---|--------------|---------------|
| Local authority Coronavirus grants          | -            | 2,667         |
| Local authority award                       | -            | 500           |
| Government Household Support Fund           | -            | 500           |
| Coronation/Jubilee Celebrations Funding     | 3,185        | 6,658         |
| Contribution from Potten End Gardening Club | 150          | -             |
|   | <u>3,335</u> | <u>10,325</u> |

**POTTEN END VILLAGE HALL CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

|   | 2023<br>£     | 2022<br>£    |
|---|---------------|--------------|
| <b>9. Repairs and maintenance</b>       |               |              |
| Roof repairs                            | 7,038         | -            |
| Electrical work                         | 1,004         | 479          |
| Security and fire systems               | 865           | 342          |
| Heating system maintenance              | 1,344         | 360          |
| General works                           | 823           | 634          |
| Lawnmower maintenance                   | -             | 285          |
| Grounds maintenance                     | 1,512         | 95           |
| PA system                               | 563           | -            |
|   | <u>13,149</u> | <u>2,195</u> |
| <b>10. Equipment &amp; replacements</b> |               |              |
| Hearing loop replacement                | -             | 980          |
| Projector and screen replacement        | -             | 3,696        |
| General replacements                    | 397           | 407          |
|   | <u>397</u>    | <u>5,083</u> |

**11. Trustee's remuneration**

None of the Trustees received any remuneration (2022 - none).

The Trustees were reimbursed for expenses totalling £598 (2022: £306 ) incurred by them on behalf of the CIO.

**12. Taxation**

The CIO is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.