

REGISTERED CHARITY NUMBER: 213603

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2022**  
**FOR**  
**THE CUFFLEY HALL**

**THE CUFFLEY HALL**

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**FOR THE YEAR ENDED 31ST DECEMBER 2022**

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# THE CUFFLEY HALL

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

The Trustees present their report with the financial statements of the charity for the year ended 31<sup>st</sup> December 2022. The trustees have adopted the provisions of FRS102 Statement of Recommended Practice and Reporting by Charities issued in January 2015.

### SECTION A: REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
213603

#### Principal Address

The Cuffley Hall, Maynard Place,  
Cuffley  
Potter Bar  
Hertfordshire  
EN6 4JA

#### Trustees

The management committee consists of up to ten elected members plus a representative from each of the groups which regularly use the Hall. Those who served during the year under review were:

#### Elected Members

P Roberts (Chairman)  
  
R Knight (Treasurer)  
P Lovatt  
B Cheetham

#### Representatives

N Crook  
J Holding  
G Harvey  
R Papworth  
J Bell  
S Field  
L Baynham  
V Abrahams

#### Independent Examiner

Michael West  
6 Woodside Place  
Wildhill Road, Woodside  
Hatfield AL9 6DN

# **THE CUFFLEY HALL**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

### **SECTION B: STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Type of Governing document**

The Cuffley Hall was constituted by trust deed dated 21<sup>st</sup> March 1946 by Northaw Parish Council.

#### **How the Charity is Constituted**

It is a registered unincorporated charity.

#### **Trustees**

Trustees are either appointed by the societies who regularly use the hall to represent them on the management committee or are recruited from local people who can offer relevant expertise in the running of the hall. The Charity is organised on the basis of a Management Committee that includes elected members and a representative for each of the regular user club and society. An honorary treasurer is elected from within the Management Committee. The Management Committee meets four to six times per year. There are three part time staff who carry out the duties involved in running the Hall on a day to day basis. To provide guidance to the staff the Management Committee has empowered an Executive Committee to expedite matters which do not require approval or involvement of the full Management Committee. The authority level has been agreed for the Executive Committee.

#### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **SECTION C: OBJECTIVES AND ACTIVITIES**

The Cuffley Hall Charity is established to enhance the community life for the inhabitants of the Parish by providing communal facilities to a standard required by its users on a cost-effective basis.

Cuffley Hall is available for hire by individuals or organisation from within or outside the parish in accordance with the policies laid down by the Hall Management Committee and in accordance with the standard hiring agreement adopted in 2020.

The scale of charges (reviewed annually) together with income derived from the bar are set with the aim of providing sufficient funds to meet all expenditure incurred in maintaining the Hall and its facilities at as high a standard as possible. An additional financial aim is, if at all possible, to add to reserve funds each year so that adequate provision is made for significant improvement projects and/or unforeseen major maintenance expenditure in future years.

# THE CUFFLEY HALL

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

### Objective and Activities (continued)

The Trustees confirm that, in making decisions about public benefit relating to the charity, they have had due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

### SECTION D: ACHIEVEMENTS AND PERFORMANCE

The Hall showed a surplus of £10,903 during the year, details of which are explained later in this report.

The Management Committee is concentrating its efforts on attracting more use of the hall at weekends in particular and at other times generally including the introduction of a simplified and competitive form of charging for the use of the hall. We continue to monitor costs closely.

#### **People** **Staff**

The Hall currently operates with part time staff and volunteers. Part time staff consists of one supervisor, one administrator and one cleaner. We are very grateful to those volunteers and to all the present and former employees for their efforts in keeping the hall running in difficult times.

The Management Committee and Executive Committee have met or communicated regularly throughout the year to cover numerous items including maintenance and various matters of policy and administration. Our sincere thanks go to all concerned.

#### **Chairman**

Our chairman, Peter Roberts, is retiring at this AGM after 8 years of service. He has guided the hall with great competence and left it in a strong position both aesthetically and financially. Peter and Sylvia Roberts saw the hall through the years of the pandemic by providing extensive voluntary services in order to keep the hall in good condition for its reopening when restrictions were lifted. Sylvia also provided excellent support to various projects and acted as secretary at meetings. We thank them both and wish them well for the future.

### SECTION E: FINANCIAL REVIEW

In the year under review, Hall lettings showed an increase of £15,602 over 2021. The hall was fully open during 2022 but 2021 figures include periods of enforced closure because of the pandemic.

Over the years money has been put aside and the availability of those funds plus a Government grant of £2,667 during the year will be used to improve the facilities in the hall in future.

## **THE CUFFLEY HALL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

#### **Financial Review (continued)**

The computerised booking and invoicing system called Hallmaster has been a success and the bookings are being handled very efficiently. As reported previously, we adjusted our hire charges to be more in line with other venues in the area and this has resulted in continued support from our regular hirers and it has attracted new hirers.

The Trustees are looking to use the hall's funds to make improvements to the front of the hall and the reception area in the short term and to the bar area and toilets on the longer term. The debate continues about the best use of the current reception area.

The Hall showed a surplus of £10,903 for the year and as a result the designated fund at the year end was £53,229.

The designated fund has been established from surpluses over many years to finance future major internal repairs and improvements. It is intended to build this fund over the next few years as and when a surplus on the general fund permits. The designated fund's resources are held primarily in a 7 day notice account with the Scottish Widows Bank and Barclays Bank. The Parish Council, as Custodians Trustee, are also designated signatories on the Scottish Widows Bank account. The Trustees are looking at transferring the hall's funds to a safe account but one which provides a better rate of interest.

The Northaw and Cuffley Parish Council has granted a 15 year lease to the Trustees for an annual rent of £1. The terms of the lease include the transfer of the responsibility for the maintenance of the external fabric of the building and consequently the buildings insurance. This has removed a substantial potential liability from the Trustees.

**THE CUFFLEY HALL**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2022**

**STATEMENT OF TRUSTEES’ RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustee’s Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to Charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives true and fair view. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that 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. The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

**ON BEHALF OF THE TRUSTEES:**

.....  
Robert Knight – Trustee

Date: 9 March 2023

## **Independent examiner's report to the trustees of The Cuffley Hall (Charity No. 213603)**

I report on the accounts of the company for the year ended 31 December 2022, which are set out in the attached document.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income has not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Certified Chartered Accountants.

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

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives 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.



Michael West FCCA  
Michael West Ltd  
6 Woodside Place, Wildhill Road, Woodside Nr. Hatfield, Hertfordshire, AL9 6DN  
3<sup>rd</sup> March 2023



**THE CUFFLEY HALL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	<b>2022</b> Unrestricted funds £	<b>2021</b> Unrestricted funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Activities for generating funds	2	42,951	40,327
Investment income	3	15	27
<b>Total incoming resources</b>		<b>42,966</b>	<b>40,354</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Fundraising trading: costs of goods sold and other costs	4	31,523	23,909
Governance costs	5	540	350
<b>Total resources expended</b>		<b>32,063</b>	<b>24,259</b>
<b>NET INCOMING RESOURCES</b>		<b>10,903</b>	<b>16,095</b>
<b>Total funds brought forward</b>		<b>42,326</b>	<b>26,231</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>53,229</b>	<b>42,326</b>

The notes form part of these financial statements

**THE CUFFLEY HALL****BALANCE SHEET AS AT 31ST DECEMBER 2022**

		<b>2022</b> Unrestricted funds £	<b>2021</b> Unrestricted funds £
	Notes		
<b>CURRENT ASSETS</b>			
Stocks	9	1,999	1,581
Debtors	10	5,602	3,821
Cash at bank and in hand		49,374	43,529
		<u>56,975</u>	<u>48,931</u>
 <b>CREDITORS</b>			
Amounts falling due within one year	11	( 3,746)	( 6,605)
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>53,229</u>	<u>42,326</u>
 <b>NET ASSETS</b>		<u>53,229</u>	<u>42,326</u>
 <b>FUNDS</b>			
Unrestricted funds	12	53,229	42,326
 <b>TOTAL FUNDS</b>		<u>53,229</u>	<u>42,326</u>

The financial statements were approved by the Board of Trustees on 9 March 2023 and were signed on its behalf by:

.....  
R Papwoth  
Trustee

The notes form part of these financial statements

## **THE CUFFLEY HALL**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST DECEMBER 2022**

#### **1 ACCOUNTING POLICIES**

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 1st January 2015 and with the Charities Act 2011.

##### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activity when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving stocks.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### **Repairs and replacements**

Repairs and replacements expenditure, whether of an income or capital nature, is charged to the income and expenditure account as it is incurred.

#### **2 ACTIVITIES FOR GENERATING FUNDS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trading income	2,877	468
Hall hire	37,407	21,805
Grants	2,667	18,054
	<hr/>	<hr/>
	42,951	40,327
	<hr/>	<hr/>

## **THE CUFFLEY HALL**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST DECEMBER 2022** **(continued)**

#### **3 INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deposit account interest	15	27
	<hr/>	<hr/>

#### **4 COSTS OF RUNNING THE HALL**

Staff costs	17,861	12,948
Insurance	1,016	952
Light and heat	4,971	3,738
Cleaning	836	1,168
Sundry expenses	58	154
Maintenance and capital expenditure	3,658	2,451
Rates and water	1,697	1,323
Professional fees and licences	770	384
Postage, stationery and telephone	656	791
	<hr/>	<hr/>
	31,523	23,909
	<hr/>	<hr/>

#### **5 GOVERNANCE COSTS**

Independent review	500	350
Other fees	40	-
	<hr/>	<hr/>
	540	350
	<hr/>	<hr/>

#### **6 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

## THE CUFFLEY HALL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (continued)

#### 7 STAFF COSTS

	2022 £	2021 £
Wages and salaries	17,861	12,948

#### 8 TRADING INCOME

Trading income reflects bar sales less the cost of drinks, snacks and other items supplied for the bar and the expenses of manning the bar for functions held within the Hall.

	2022 £	2021 £
Sales	7,807	2,632
Lettings	2,366	872
	10,173	3,504
Cost of sales	( 3,686)	( 1,498)
Gross profit	6,487	2,006
Expenses	( 3,610)	( 1,538)
Net trading income	2,877	468
Included as an item in The Cuffley Hall Accounts	( 2,877)	( 468)
	-	-

#### 9 STOCKS

	2022 £	2021 £
Bar Stocks	1,999	1,581

**THE CUFFLEY HALL****NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**  
**(continued)****10 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	5,602	3,821
	<hr/>	<hr/>

**11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	3,746	6,605
	<hr/>	<hr/>

**12 MOVEMENT IN FUNDS**

	<b>At 01.01.22</b>	<b>Net</b>	<b>Transfers</b>	<b>At 31.12.22</b>
	<b>£</b>	<b>Movement in</b>	<b>between</b>	<b>£</b>
		<b>funds</b>	<b>funds</b>	
		<b>£</b>	<b>£</b>	
<b>Unrestricted funds</b>				
General fund	42,326	10,888	15	53,229
Designated funds	-	15	( 15)	-
	<hr/>	<hr/>		<hr/>
<b>TOTAL FUNDS</b>	42,326	10,903		53,229
	<hr/>	<hr/>		<hr/>

Net movement in funds, included in the above are as follows:

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>Resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	42,951	( 32,063)	10,888
Designated funds	15	-	15
	<hr/>	<hr/>	<hr/>
	42,966	( 32,063)	10,903
	<hr/>	<hr/>	<hr/>

**THE CUFFLEY HALL****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Activities for generating funds</b>		
Trading income	2,877	468
Hall hire	37,407	21,805
Grants	<u>2,667</u>	<u>18,054</u>
	42,951	40,327
<b>Investment income</b>		
Deposit account interest	<u>15</u>	<u>27</u>
<b>Total incoming resources</b>	42,966	40,354
<b>RESOURCES EXPENDED</b>		
<b>Costs of running the Hall</b>		
Salaries	17,861	12,948
Insurance	1,016	952
Light and heat	4,971	3,738
Cleaning	836	1,168
Sundry expenses	58	154
Maintenance and capital expenditure	3,658	2,451
Rates and water	1,697	1,323
Postage, stationery and telephone	656	791
Professional fees and licences	<u>810</u>	<u>384</u>
	31,563	23,909
<b>Governance costs</b>		
Independent Review	500	350
<b>Total resources expended</b>	<u>32,063</u>	<u>24,259</u>
<b>Net surplus</b>	<u>10,903</u>	<u>16,095</u>

This page does not form part of the statutory financial statements