

Registered Charity  
Number: 224206

THE SHIRE HALL TRUST

FINANCIAL STATEMENTS

Period ended

31 March 2021

PHOENIX ACCOUNTANCY AND BUSINESS CONSULTANCY LIMITED

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For the period ended 31 March 2021**

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**Charity Details**  
**For the year ended 31 March 2021**

**Name of Charity**                      Howden Shire Hall Trust

**Period of Accounts**                Year ending 31 March 2021

**Registered Charity No:**        224206

**Trustees**  
 (for the period of accounts unless  
 otherwise stated)

Mr R Kay (Chair)	
Mr D Blee (Secretary)	
Ms A Shone (Treasurer)	
Mrs P Blee	
Mr K Dagwell – Resigned	
Mrs M A Brown	
Mr J Hall	
Mrs L Vant	Mrs S Hall
Mr B Hartley	Mr L Hill
Mr R Vant	Mrs E Ditzel
Mrs E Ward	Mr T Zugic
Mr R Guthrie	Mr R Jefford
Mr M Birtles	Ms C Neate

**Principal Address**                      The Shire Hall Trust  
 Shire Hall  
 11 Market Place  
 Howden  
 Goole  
 DN14 7BJ

**Independent Examiner**        Rebecca Triffitt MAAT  
 Accountant, employee of:  
 Phoenix Accountancy and Business Consultancy Limited  
 Morley's Cottage, Morley's Yard  
 Walkergate  
 Beverley  
 East Yorkshire  
 HU17 9BY

**Bankers**                                      HSBC  
 16 Market Place  
 Howden  
 Goole  
 East Yorkshire  
 DN14 7BN

## **Independent Examiner's Report to the Members of The Shire Hall Trust**

I report on the accounts of The Shire Hall Trust for the year ended 31 March 2021, which are set out on pages 11 to 25.

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

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities 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 Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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

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.

Rebecca Triffitt MAAT

Accountant, employee of:  
Phoenix Accountancy and Business Consultancy Limited  
Morley's Cottage  
Morley's Yard  
Walkergate  
Beverley  
HU17 9BY

Date: 24/1/22



## Trustees Annual Report For the year ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: The Shire Hall Trust

Charity Registration Number: 224206

Registered and Principal Operating Address: The Shire Hall Trust  
Shire Hall  
11 Market Place  
Howden  
Goole  
DN14 7BJ

### Trustees:

Names of trustees who served during the year and since the year end were as follows:

Mr R Kay	Chair	
Mr D Blee	Secretary	
Ms A Shone	Treasurer	
Mrs P Blee		(Representative: Howden Allotments)
Mr K Dagwell	Resigned Dec 2020	(Representative: Howden Probus)
Mrs M A Brown		(Representative: Howden Civic Society)
Mr J Hall		(Representative: Howden Catholic Church)
Mrs L Vant		(Representative Howden Luncheon Club)
Mr B Hartley		(Representative Parochial Church Council)
Mr R Vant		
Mrs E Ward		
Mr R Guthrie		
Mr M Birtles		
Ms C Neate		(Representative Howden WI)
Mr T Zugic		(Representative Howden U3A)
Mr R Jefford		(Representative Howden Pantomime)
Mrs S Hall	Co-opted Sep 2019	
Mrs E Ditzel	Co-opted Dec 2020	

**Trustees Annual Report  
For the year ended 31 March 2021**

**Reference and Administrative Details of the Charity, its Trustees and Advisers  
(continued)**

Day to Day Management of the Charity:

Shire Hall Venue Manager

Angela Stone (resigned August 2021)  
Steve Smythson (appointed September 2021)

Accountant:

Rebecca Triffitt MAAT  
Accountant, employee of:  
Phoenix accountancy and Business Consultancy Ltd  
Morley's Cottage  
Morley's Yard  
Walkergate  
Beverley  
HU17 9BY

Bankers

HSBC  
Wesley Square  
Goole  
East Yorkshire  
DN14 5EZ

**Structure, Governance and Management**

Governing Document:

The Shire Hall trust is a registered charity governed by its Scheme adopted on 23 May 1996.

The Shire Hall Trust registered as a charity with the Charity Commission on 06 November 1963.

**Trustees Annual Report  
For the year ended 31 March 2021**

**Structure, Governance and Management (continued)**

Recruitment and appointment of Trustees

The trustees form the Committee of Management of the charity. The Scheme of the Charity provides for 20 Trustees of which 5 can be elected at the Annual General Meeting by the members of the Charity, the other 15 are representative members appointed to the Committee by organisations within Howden which are set out in the Scheme. A resolution can be passed to allow additional representative members from organisations within the area of benefit and not already covered by the Scheme (excluding Howden Parish Council) to be elected to the Committee. There is also a provision for the co-option of two additional trustees if required.

All trustees serve for a year term but can be re-elected to the Committee.

The Scheme states that the number of Members that shall form a quorum at meetings of the Committee shall not be less than one third of the total number of Members.

Organisational Structure:

The board of trustees manages the Charity, and aims to consider only strategic decisions at its meetings. Trustees are aware that any conflict of interest is declared and minuted. The board meets quarterly. The Manager is appointed by the trustees to manage the day to day operations of the charity, and who also has authority to delegate as appropriate to other staff members.

Risk Management:

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

**Objectives and Activities**

The objects of the charity as set out in the Scheme are:

- The provision and maintenance of a village hall for the use of inhabitants of Howden the area of benefit without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

**Trustees Annual Report  
For the year ended 31 March 2021**

**Objectives and Activities (continued)**

Main objectives for the following year:

In developing the main objectives for the following year the Trustees have given regard to the Charity Commission guidance on public benefit.

We have undertaken our long-term management plan to prioritise key improvements to the building to modernise and meet the needs of our community users. We have successfully applied for significant funding for 2019/20 to achieve our objectives and will deliver to the funding criteria throughout the course of the year. Future plans will be informed by the ongoing development of our work with Native Architects to identify key findings of our planned Condition Survey of the building.

**Achievements and Performance**

Review of Activities 2020-21

The Shire Hall Trust Board of Trustees is satisfied that in 2020-21:

- ⊗ Our work reflected our aims.
- ⊗ Our resources were well managed.
- ⊗ Members were satisfied with the service they received.

The year began with the onset of COVID which forced the hall to shut down to the public and the staff have been furloughed for most of the year. Our Treasurer took on responsibility for overseeing any admin duties required including the payroll, accounts, chasing payments and administering all refunds for cancelled events etc. She also liaised with ERYC and HTC to ensure the trust received any grants. The Trustees also took the opportunity to undertake some much-needed maintenance and decoration to the building. This was done using funds from the HTC, community volunteers, trustees and friends of the Shire Hall and was overseen by the maintenance committee.

HTC awarded the trust a community grant to allow us to proceed with priority work from the conditioning survey and this began towards the end of the year and is ongoing. The funding from EYRC has helped pay towards the upkeep of the hall as all income including rent from the shop was stopped for much of the year.

Following many years of service, our Victoria Smith resigned her position in February 2021 and although she will be a great loss to the trust it enabled us to look at our staff roles and after discussions with the HR committee and Venue Manager it was decided to create a new role of Duty Manager whose roll would be mainly working evenings and weekends to better ensure we cover the hours where the hall is occupied.

The Trust took advantage of the government's flexible furlough scheme and the staff started to come back for four hours a week to start preparing for the opening of the hall and resuming of classes and events.



**Trustees Annual Report  
For the year ended 31 March 2021**

**Financial Review**

Reserves Policy

All of the funds of the Shire Hall Trust are used to service its day to day operations and therefore at present there is no Reserves Policy. This will be reviewed in the next financial period.

**Plans for Future periods**

At the time of writing this, the building has been opened to the public again since July 2021 and until the new Omicron variant was starting to see life returning to normal with many classes, events, the community café and cinema all resuming.

Our Venue manager Angela Stone decided to leave her position in August 2020 to pursue her yoga business and our caretaker Jayne Lucas resigned shortly after to take up a new position as manager of Howden Social Club, we wish them both all the best of luck. We recruited a new Duty Manager Elizabeth Neal in August and a new Venue Manager Steven Smithson in September, and they are both settling in well to their new roles.

Our intention for 2021 and beyond was to continue to push forward with building improvements and with this in mind Steven is pursuing grants and ideas for the frontage of the building whilst overseeing the ongoing repairs to the building as per the schedule provided in the conditioning survey. He has also applied to HTC for grant funding to continue our removal of the old gas boilers in the hall and replacing them with more energy efficient electric heat/cool sources.

**Statement of disclosure of information to Independent Examiner**

We, the trustees of the Charity who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ⊗ there is no relevant information of which the Charity's Independent Examiner is unaware; and
- ⊗ we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the company's independent examiner's are aware of that information.

**Statement of Trustees's responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure of the Charity for that period. In preparing those financial statements, the Trustees are required to:

THE SHIRE HALL TRUST

Charity No: 224206

**Trustees Annual Report  
For the year ended 31 March 2021**

**Statement of Trustees's responsibilities (continued)**


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

The Trustees confirm that the accounts comply with the above requirements. 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. 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**

A resolution to appoint Independent Examiner's, Phoenix Accountancy and Business Consultancy Limited will be proposed at the forthcoming annual general meeting.

By order of the Board



Rick Kay  
Chairperson

Date:

**Statement of Financial Activities**  
**For the year ended 31 March 2021**

		<b>2021</b>		<b>2020</b>		<b>2020</b>		<b>2020</b>	
		<b>Unrestricted Funds</b>		<b>Restricted Funds</b>		<b>Unrestricted Funds</b>		<b>Restricted Funds</b>	
Notes		£		£		£		£	
	<b>Income</b>								
2	Donations, Grants and Legacies	26,980		58,668		85,648		7,038	
3	Income from Charitable Activities	4,683		-		4,683		36,853	
4	Income from Other Trading Activities	3,594		-		3,594		69,991	
	Income from Investments	1		-		1		4	
	<b>Total Income</b>	<b>35,258</b>		<b>58,668</b>		<b>93,926</b>		<b>113,886</b>	
	<b>Expenditure</b>								
5	Expenditure on Charitable Activities	(21,471)		(75,252)		(96,723)		(84,057)	
6	Costs of Raising Funds	(807)		-		(807)		(30,878)	
	<b>Total Expenditure</b>	<b>(22,278)</b>		<b>(75,252)</b>		<b>(97,530)</b>		<b>(114,935)</b>	
	Net Income/Expenditure before Transfers	12,980		(16,584)		(3,604)		(1,049)	
	Transfers between Funds	-		-		-		(78)	
	<b>Net Movement in Funds</b>	<b>12,980</b>		<b>(16,584)</b>		<b>(3,604)</b>		<b>(1,127)</b>	
13	Funds brought forward	9,865		46,431		56,296		10,992	
								8,676	
13	<b>Funds carried forward</b>	<b>22,845</b>		<b>29,847</b>		<b>52,692</b>		<b>46,431</b>	

The notes on pages 14 to 25 form part of these financial statements.

## THE SHIRE HALL TRUST


Charity No: 224206

**Balance Sheet**  
**As at 31 March 2021**

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
<b>Fixed assets</b>							
Tangible assets	9	1,581	27,949	29,530	6,912	41,943	48,855
<b>Current assets</b>							
Debtors	10	2,699	-	2,699	5,785	-	5,785
Cash at bank and in hand	11	25,222	1,898	27,120	3,608	4,488	8,096
<b>Total current assets</b>		27,921	1,898	29,819	9,393	4,488	13,881
<b>Creditors: amounts falling due within one year</b>	12	(6,657)	-	(6,657)	(6,440)	-	(6,440)
<b>Net current assets/(liabilities)</b>		21,264	-	23,162	2,953	3,545	7,441
<b>Total assets less current liabilities</b>		22,845	1,898	52,692	9,865	46,431	56,296
<b>Creditors: amounts falling due after one year</b>		-	-	-	-	-	-
<b>Net Assets</b>		22,845	29,847	52,692	9,865	46,431	56,296
<b>Funds of the Charity</b>							
Unrestricted funds	13	22,845	-	22,845	9,865	-	9,865
Restricted income funds	13	-	29,847	29,847	-	46,431	46,431
<b>Total funds</b>	13	22,845	29,847	52,692	9,865	46,431	56,296

These financial statements were approved by the committee on 21/1/22 (date) and signed on its behalf by:

 Mr R Kay, Chairperson


 Ms A Shone, Treasurer

The notes on pages 14 to 25 form part of these financial statements.

**Statement of Cash Flows**  
**For the year ending 31 March 2021**

	Notes	2021 £	2020 £
<b>Net Movement in Funds</b>		<b>(3,604)</b>	<b>36,628</b>
Add back depreciation charge	9	19,325	20,885
Deduct interest income shown in investing activities		(1)	(4)
Decrease/(Increase) in stock		-	-
Decrease/(increase) in debtors	10	3,086	(3,821)
Increase/(decrease) in creditors	12	217	(1,167)
<b>Net cash used in operating activities</b>		<b>19,023</b>	<b>52,521</b>
<b>Cash flows from investing activities</b>			
Interest income		1	4
Purchase of tangible fixed assets	9	-	(57,418)
<b>Cash provided by (used in) investing activities</b>		<b>1</b>	<b>(57,414)</b>
<b>Cash flows from financing activities</b>			
Repayment of borrowing		-	-
<b>Cash used in financing activities</b>		<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents		19,024	(4,893)
cash and cash equivalents at the start of the year		8,096	12,989
<b>Total cash and cash equivalents at the end of the year</b>	11	<b>27,120</b>	<b>8,096</b>

The notes on pages 14 to 25 form part of these financial statements.

**Notes to the accounts  
For the year ended 31 March 2021**

**1. Accounting policies**

**1.1. Accounting Convention**

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 (FRS102) (effective 1<sup>st</sup> January 2019) – (Charities SORP (FRS102)) and the financial reporting standard applicable in the UK and Republic of Ireland (FRS102).

Shire Hall Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2. Going Concern**

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

**1.3. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**Notes to the accounts  
For the year ended 31 March 2021**

**1. Accounting policies (continued)**

**1.4. Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.5. Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the unrestricted funds of the Charity.

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The Charity has no designated funds.

**1.6. Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of all activities undertaken to further the purposes of the charity and their associated support costs.
- Costs of raising funds includes all costs relating to fundraising and the 500 Club.

The Charity is not VAT registered and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**1.7. Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 5.

**Notes to the accounts  
For the year ended 31 March 2021**

**1. Accounting policies (continued)**

**1.8. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the terms of the lease, whichever is the shorter.

Rates of depreciation are as follows:

General Equipment	25% straight line
Improvements to Property	25% straight line

**1.9. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.10. Cash at bank and In hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.11. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.12. Taxation**

The charity is exempt from Corporation taxation under Section 505(1) ICTA 1988 as an approved charity.



**Notes to the accounts  
For the year ended 31 March 2021**

**2. Donations and Legacies**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Donations	1,607	-	1,607	816	-	816
<b>Grants:</b>						
Co-op Community Fund	4,417	-	4,417	6,222	-	6,222
Howden Town Council	-	23,805	23,805	-	24,325	24,325
Wren Community Benefit Fund	-	-	-	-	39,740	39,740
Coronavirus Job Retention Scheme	-	34,863	34,863	-	1,934	1,934
East Riding Council – Coronavirus Grants	20,956	-	20,956	-	-	-
	26,980	58,668	85,648	7,038	65,999	73,037

**3. Income from Charitable Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Rents Received	3,250	-	3,250	6,500	-	6,500
Lettings	1,433	-	1,433	27,718	-	27,718
Cinema Operating Income	-	-	-	2,635	-	2,635
	4,683	-	4,683	36,853	-	36,853

**Notes to the accounts**  
**For the year ended 31 March 2021**

**4. Income from Other Trading Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Bar Income	720	-	720	42,762	-	42,762
Catering Income	-	-	-	8,998	-	8,998
Fundraising (Inc 500 Club)	2,874	-	2,874	13,389	1,295	14,684
Commission	-	-	-	1,699	-	1,699
Office Services	-	-	-	270	-	270
Live Arts	-	-	-	773	-	773
Weddings	-	-	-	2,100	-	2,100
	3,594	-	3,594	69,991	1,295	71,286

**5. Expenditure on Charitable Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
<b>Charitable Activities</b>						
Staffing Costs	-	37,919	37,919	39,232	11,634	50,866
Water Rates	268	-	268	809	-	809
Heat and Light	2,107	-	2,107	9,584	-	9,584
Cleaning, Repairs and Renewals	4,461	23,339	27,800	11,770	-	11,770
Office Expenses	877	-	877	4,986	-	4,986
General Insurance	5,002	-	5,002	4,807	-	4,807
<i>Subtotal</i>	12,715	61,258	73,973	71,188	11,634	82,822

**Notes to the accounts  
For the year ended 31 March 2021**

**5. Expenditure on Charitable Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
<i>Subtotal from previous page</i>	12,715	61,258	73,973	71,188	11,634	82,822
Depreciation	5,331	13,994	19,325	6,852	14,033	20,885
Accounts Fees	545	-	545	981	-	981
Marketing	1,238	-	1,238	678	-	678
Premises Licences	180	-	180	297	-	297
Bank Charges and Interest	1,171	-	1,171	1,600	-	1,600
Professional Fees	291	-	291	180	3,950	4,130
Youth Activities	-	-	-	-	-	-
Cinema Expenses	-	-	-	1,998	-	1,998
Miscellaneous Expenses	-	-	-	283	-	283
	21,471	75,252	96,723	84,057	29,617	113,674

**6. Cost of Raising Funds**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Bar Running Costs	57	-	57	22,808	-	22,808
Catering Costs	-	-	-	94	-	94
Fundraising Costs	750	-	750	7,976	-	7,976
	807	-	807	30,878	-	30,878

**Notes to the accounts**  
**For the year ended 31 March 2021**

**7. Staff costs**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Wages and salaries (inc e'ers NI and Pension)	37,919	50,866

**8. Operating surplus**

The operating surplus is arrived at after charging:

	<b>Total 2021</b>	<b>Total 2020</b>
Depreciation – Owned Assets	19,325	20,885
Trustees Expenses	-	-
Accountancy Fees – Current Year	545	981
	<u>19,870</u>	<u>21,866</u>

**9. Tangible Fixed Assets**

	<b>General Equipment £</b>	<b>Property Improvements £</b>	<b>Total £</b>
<b>Cost</b>			
At 01 April 2020	58,314	55,822	114,136
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	<u>58,314</u>	<u>55,822</u>	<u>114,136</u>
<b>Depreciation</b>			
At 01 April 2020	51,325	13,956	65,281
Charge for the year	5,369	13,956	19,325
On Disposals	-	-	-
At 31 March 2021	<u>56,694</u>	<u>27,912</u>	<u>84,606</u>
<b>Net Book Value</b>			
At 31 March 2021	<u>1,620</u>	<u>27,910</u>	<u>29,530</u>
At 31 March 2020	<u>6,989</u>	<u>41,866</u>	<u>48,855</u>

**Notes to the Financial Statements  
for the year ended 31 March 2021**

**10. Debtors**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Trade Debtors	2,699	5,785
Prepayment	-	-
	<u>2,699</u>	<u>5,785</u>

**11. Cash at Bank and in Hand**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Current Account	23,434	6,211
500 Club	3,579	1,337
Cash in Hand	207	548
	<u>27,120</u>	<u>8,096</u>

**12. Liabilities**

**Creditors: Amounts falling due within one year**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Trade Creditors	5,622	4,381
Tax and Social Security	442	1,021
Pension	49	57
Accruals and Deferred Income	545	981
	<u>6,657</u>	<u>6,440</u>

13. Accumulated funds

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Balance at 01 April 2020	9,865	46,431	56,296	10,992	8,676	19,668
Movement in funds for the year	12,980	(16,584)	(3,604)	(1,127)	37,755	36,628
Balance at 31 March 2021	22,845	29,847	52,692	9,865	46,431	56,296

Analysis of net assets between funds

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Tangible Fixed Assets	1,581	27,949	29,530	6,912	41,943	48,855
Current Assets	27,921	1,898	29,819	9,393	4,488	13,881
Current Liabilities	(6,657)	-	(6,657)	(6,440)	-	(6,440)
Non-Current Liabilities	-	-	-	-	-	-
	22,845	29,847	52,692	9,865	46,431	56,296

13. Accumulated funds

Restricted funds

	Balance at 01/04/20	Movement in Resources			Balance at 31/03/21	Held As Fixed Assets	Balance Excluding Fixed Assets
		Incoming	Outgoing	Transfers			
Howden Town Council	-	23,805	-	(23,805)	-	-	-
ERYC Positive Activities Grant	77	-	(38)	-	39	39	-
Coronavirus Job Retention Scheme	-	34,863	(34,863)	-	-	-	-
Building Improvements: General	3,193	-	(4,602)	2,012	603	-	603
Staffing	-	-	(3,056)	3,056	-	-	-
Project Loo	1,295	-	-	-	1,295	-	1,295
Building Improvements : New Toilet	41,866	-	(13,956)	-	27,910	27,910	-
Building Improvements: Electric & Plumbing	-	-	(13,603)	13,603	-	-	-
Building Improvements: Decorating	-	-	(5,134)	5,134	-	-	-
	46,431	58,668	(75,252)	-	29,847	27,949	1,898

A brief description of the Restricted Funds is given below:

Restricted Funds

Howden Town Council

Restricted funding was received from Howden Town Council for salary costs and improvements to the building. During the year a transfer from this fund of £23,805 was made to the Building Improvements: General (£2,012), Electric & Plumbing (£13,603), decorating the stairways and entrances (£5,134) and (£3,056) going towards staffing costs.

**Notes to the Financial Statements  
for the year ended 31 March 2021****13. Accumulated funds (continued)****ERYC Positive Activities Grant**

Restricted funding was received from East Riding of Yorkshire Council Positive Activities Grant to provide youth activities including a pantomime, youth café and technical skills workshops. The balance on this fund relates to fixed assets still to depreciate and is not a monetary fund.

**Coronavirus Job Retention Scheme**

Restricted funding was provided from HMRC under the Coronavirus Job Retention Scheme for staff placed on furlough due to a global pandemic of Coronavirus (Covid-19).

**Building Improvements: General**

Restricted funding was received from Howden Town Council (see restricted fund note: Howden Town Council). A transfer of £2,012 was made to this fund from the Howden Town Council Fund to develop future plans for the building during the year this has been used for architects fees and PPE.

**Staffing**

Restricted funding was received from Howden Town Council (see restricted fund note: Howden Town Council). A transfer of £3,056 was made to this fund from the Howden Town Council Fund for staffing costs.

**Project Loo**

Project Loo is a local charity trying to raise funds for a more accessible disabled toilet, these funds are held on their behalf. If enough funds can be raised it has been agreed that this will be situated within the downstairs disabled toilet at Shire Hall.

**Building improvements: New Toilet**

Restricted funding was received from Howden Town Council £8,425 and Wren £39,740 in a prior year to replace the toilets on the ground floor. The balance on this fund relates to fixed assets still to depreciate and is not a monetary fund.

**Building improvements: Electrics & Plumbing**

Restricted funding was received from Howden Town Council (see restricted fund note: Howden Town Council). A transfer of £13,603 was made to this fund from the Howden Town Council Fund to pay for a new heating system and upgrade on the electrics.

**Building improvements: Decorating**

Restricted funding was received from Howden Town Council (see restricted fund note: Howden Town Council). A transfer of £5,134 was made to this fund from the Howden Town Council Fund to redecorate the stairways and entrance.

**14. Contingent liabilities**

There were no contingent liabilities.



**Notes to the Financial Statements  
for the year ended 31 March 2021**

**15. Trustees remuneration**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee.

There was no reimbursement of travel expenses amounting to trustees in respect of the year.

**16. Related Party Transactions**

During the year the Charity had no related party transactions with its Trustees:

**17. Other recognised gains and losses**

There were no other recognised gains or losses.

**18. Going Concern**

The Trustees of Shire Hall Trust consider the Charity is a Going Concern for at least 12 months beyond the signing of the Independent Examiners Report. During the year the Charity has made a surplus on its unrestricted funds despite it being a difficult year due to Covid-19. Over the last few years a scheme of repairs and improvements have been undertaken to the hall in order to increase usage and income generating opportunities and this will continue going forward.