

THE SHIRE HALL TRUST

FINANCIAL STATEMENTS

Period ended

31 March 2022

**Contents to the Financial Statements
For the period ended 31 March 2022**

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Charity Details
For the year ended 31 March 2022

| | | |
|--|--|---|
| Name of Charity | Howden Shire Hall Trust | |
| Period of Accounts | Year ending 31 March 2022 | |
| Registered Charity No: | 224206 | |
| Trustees (for the period of accounts unless otherwise stated) | Mr R Kay | Resigned as the Chair July 22 |
| | Ms A Shone (Chair) | Resigned as Treasurer and appointed as Chair on July 22 |
| | Mr M Birtles (Treasurer) | Appointed Treasurer July 22. |
| | Mrs P Blee | |
| | Mr D Blee (Secretary) | |
| | Mrs M A Brown | Resigned Sept 21 |
| | Mr J Hall | |
| | Mrs L Vant | Resigned July 22 |
| | Mr B Hartley | Resigned July 21 |
| | Mr R Vant | |
| | Mrs E Ward | Resigned July 22 |
| | Mr R Guthrie | |
| | Mr P Thompson | Appointed May 21 |
| | Mrs S Hall | |
| | Mr L Hill | Resigned July 22 |
| | Mr E Ditzel | |
| | Mr T Zugic | |
| | Mr R Jefford | Resigned July 22 |
| | Ms C Neate | Resigned May 21 |
| | Mrs M Gladwell | Appointed July 21 |
| | Mrs K Jackson | Appointed May 21 |
| | Mr D Howard | Appointed July 21 |
| 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 2022, which are set out on pages 11 to 26.

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

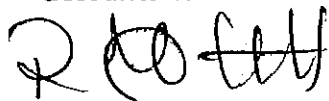
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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: 19/12/22

Trustees Annual Report For the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022.

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 | Co-opted July 22 | Resigned as the Chair July 22 |
| Mr D Blee | Secretary | |
| Ms A Shone | Chair | Resigned as Treasurer and appointed Chair (Representative: Howden Allotments) |
| Mrs P Blee | | Resigned July 22 |
| Mr L Hill | | Resigned September 21 |
| Mrs M A Brown | | (Representative: Howden Catholic Church) |
| Mr J Hall | | Resigned July 22 |
| Mrs L Vant | | Resigned July 21 |
| Mr B Hartley | | |
| Mr R Vant | | Resigned July 22 |
| Mrs E Ward | | (Representative: Howden Rotary Club) |
| Mr R Guthrie | | Appointed Treasurer July 22 |
| Mr M Birtles | Treasurer | Resigned May 21 |
| Ms C Neate | | (Representative Howden Pantomime) |
| Mr T Zugic | | Resigned July 22 |
| Mr R Jefford | | Appointed September 21 |
| Mrs S Hall | | (Representative Howden U3a Group) |
| Mr E Ditzel | Co-opted Dec 2020 | (Representative Parochial Church Council) |
| Mr P Thompson | | Appointed July 21 |
| Mrs M Gladwell | | (Representative WI) |
| Mrs K Jackson | | (Representative Howden Helpers) |
| Mr D Howard | | |

Trustees Annual Report

For the year ended 31 March 2022

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

Day to Day Management of the Charity:

Shire Hall Venue Manager

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 2022****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 10 can be elected at the Annual General Meeting by the members of the Charity, the other 10 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 2022****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 again successfully applied for significant funding for 2021/22 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 P & N Design who we have tasked with developing the new design for the entrance to the hall

Achievements and PerformanceReview of Activities 2021-22

The Shire Hall Trust Board of Trustees is satisfied that in 2021-22:

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

The year has been a turbulent one for the hall with both our Caretaker and Venue Manager resigning in August, so the HR committee took on the job of hiring new staff. After discussions with the current Venue Manager and the resignation of Vic Smith in February we decided to create a new role of Duty Manager to ensure that evenings and weekends were covered as much of our income comes from this time. Elizabeth Neal was the successful candidate, and she has taken to the role very well as she brings with her a wealth of experience in bar management, caretaking and building management which allowed the role of Venue Manager to concentrate more on the promoting of the hall and funding. After Elizabeth's recruitment Angela Stone (venue manager) and Jane Lucas (caretaker/cleaner) resigned so the recruitment process began again, and Stephen Smythson was employed as Venue Manager, Steve and Liz decided to take on the duties of the caretaker/cleaner in the short term until they understood fully what would be required.

The hall was now fully opened after the lockdowns and the staff and trustees concentrated their efforts on rebuilding the hall usage and events and by the end of the year weekly usage had returned to pre-covid levels, but events were still struggling to reach capacity audience.

HTC awarded the trust a community grant to allow us to replace the remaining hall heating with a new energy efficient system to help reduce the hall's reliance on gas, they also continued to support the cost of staff so we could continue to operate as a community and tourist hub.

Trustees Annual Report

For the year ended 31 March 2022**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, November 22, the hall is busy getting ready for Christmas with the Howden Pantomime starting this week. All the new heating installation has been completed and through funds generated we have also replaced half the theatre lighting with new energy efficient ones and hope that next year we will be able to replace the rest, both will give a better customer experience along with reduced energy bills for the hall.

In July 22, our chair of over 25 years Rick Kay stepped down and we must acknowledge what an amazing transformation the hall has made under his reign. The new Chair is Anne Shone who moves from Treasurer and Mark Birtles has taken on the role as Treasurer. Rick has stayed on as a Trustee of the hall so we will thankfully have his wealth of knowledge to fall back on as we move forward.

Steve and Liz are now settled in their roles, and we are concentrating our efforts on the new design for the front of the building which as I write is now awaiting the initial tender being drawn up to go out for costings to allow us to begin the process of fundraising for it. We are also continuing with the remedial work that was identified by Native Architects conditioning survey

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:

**Trustees Annual Report
For the year ended 31 March 2022**

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



Anne Shone
Chairperson

Date:

Statement of Financial Activities
For the year ended 31 March 2022

| | Notes | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ |
|---|-------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Income | | | | | | | |
| Donations, Grants and Legacies | 2 | 17,521 | 39,490 | 57,011 | 26,980 | 58,668 | 85,648 |
| Income from Charitable Activities | 3 | 31,740 | - | 31,740 | 4,683 | - | 4,683 |
| Income from Other Trading Activities | 4 | 42,900 | - | 42,900 | 3,594 | - | 3,594 |
| Income from Investments | 1 | 1 | - | 1 | 1 | - | 1 |
| Total Income | | 92,162 | 39,490 | 131,652 | 35,258 | 58,668 | 93,926 |
| Expenditure | | | | | | | |
| Expenditure on Charitable Activities | 5 | (51,303) | (42,988) | (94,291) | (21,471) | (75,252) | (96,723) |
| Costs of Raising Funds | 6 | (20,570) | - | (20,570) | (807) | - | (807) |
| Total Expenditure | | (71,873) | (42,988) | (114,861) | (22,278) | (75,252) | (97,530) |
| Net Income/Expenditure before Transfers | | 20,289 | (3,498) | 16,791 | 12,980 | (16,584) | (3,604) |
| Transfers between Funds | | - | - | - | - | - | - |
| Net Movement in Funds | | 20,289 | (3,498) | 16,791 | 12,980 | (16,584) | (3,604) |
| Funds brought forward | 13 | 22,845 | 29,847 | 52,692 | 9,865 | 46,431 | 56,296 |
| Funds carried forward | 13 | 43,134 | 26,349 | 69,483 | 22,845 | 29,847 | 52,692 |

The notes on pages 14 to 26 form part of these financial statements.

Balance Sheet
As at 31 March 2022

| | | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
|---|------|-------------------------|-----------------------|------------------|-------------------------|-----------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Unrestricted funds £ | Restricted funds £ | Total funds £ |
| Fixed assets | | | | | | | |
| Tangible assets | 9 | 4,360 | 13,954 | 18,314 | 1,581 | 27,949 | 29,530 |
| Current assets | | | | | | | |
| Debtors | 10 | 255 | - | 255 | 2,699 | - | 2,699 |
| Cash at bank and in hand | 11 | 53,603 | 12,395 | 65,998 | 25,222 | 1,898 | 27,120 |
| Total current assets | | 53,858 | 12,395 | 66,253 | 27,921 | 1,898 | 29,819 |
| Creditors: amounts falling due within one year | | | | | | | |
| <i>Net current assets/(liabilities)</i> | 12 | (15,084) | - | (15,084) | (6,657) | - | (6,657) |
| Total assets less current liabilities | | 38,774 | 12,395 | 51,169 | 21,264 | 1,898 | 23,162 |
| | | 43,134 | 26,349 | 69,483 | 22,845 | 1,898 | 52,692 |
| Creditors: amounts falling due after one year | | - | - | - | - | - | - |
| Net Assets | | 43,134 | 26,349 | 69,483 | 22,845 | 29,847 | 52,692 |
| Funds of the Charity | | | | | | | |
| Unrestricted funds | 13 | 43,134 | - | 43,134 | 22,845 | - | 22,845 |
| Restricted income funds | 13 | - | 26,349 | 26,349 | - | 29,847 | 29,847 |
| Total funds | 13 | 43,134 | 26,349 | 69,483 | 22,845 | 29,847 | 52,692 |

These financial statements were approved by the committee on 13.12.22 (date) and signed on its behalf by:

[Signature]

A Shone, Chairperson

[Signature]

M Birdes, Treasurer

Statement of Cash Flows
For the year ending 31 March 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|----------------|----------------|
| Net Movement in Funds | | 16,791 | (3,604) |
| Add back depreciation charge | 9 | 15,413 | 19,325 |
| Deduct interest income shown in investing activities | | (1) | (1) |
| Decrease/(increase) in stock | | - | - |
| Decrease/(increase) in debtors | 10 | 2,444 | 3,086 |
| Increase/(decrease) in creditors | 12 | 8,427 | 217 |
| Net cash used in operating activities | | 43,074 | 19,023 |
| Cash flows from investing activities | | | |
| Interest income | | 1 | 1 |
| Purchase of tangible fixed assets - PY | | (2) | - |
| Purchase of tangible fixed assets | 9 | (4,195) | - |
| Cash provided by (used in) investing activities | | (4,196) | 1 |
| Cash flows from financing activities | | | |
| Repayment of borrowing | | - | - |
| Cash used in financing activities | | - | - |
| Increase/(decrease) in cash and cash equivalents | | 38,878 | 19,024 |
| cash and cash equivalents at the start of the year | | 27,120 | 8,096 |
| Total cash and cash equivalents at the end of the year | 11 | 65,998 | 27,120 |

The notes on pages 14 to 26 form part of these financial statements.

Notes to the accounts
For the year ended 31 March 2022

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 1st 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 2022

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 2022

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 2022**

2. Donations and Legacies

| | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ |
|--|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations | 6,485 | - | 6,485 | 1,607 | - | 1,607 |
| Grants: | | | | | | |
| Co-op Community Fund | - | - | - | 4,417 | - | 4,417 |
| Howden Town Council | - | 29,244 | 29,244 | - | 23,805 | 23,805 |
| Active Town Council | - | 1,000 | 1,000 | - | - | - |
| Coronavirus Job Retention Scheme | - | 9,246 | 9,246 | - | 34,863 | 34,863 |
| East Riding Council – Coronavirus Grants | 11,036 | - | 11,036 | 20,956 | - | 20,956 |
| | 17,521 | 39,490 | 57,011 | 26,980 | 58,668 | 85,648 |

3. Income from Charitable Activities

| | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ |
|-------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Rents Received | 7,690 | - | 7,690 | 3,250 | - | 3,250 |
| Lettings | 23,224 | - | 23,224 | 1,433 | - | 1,433 |
| Cinema Operating Income | 826 | - | 826 | - | - | - |
| | 31,740 | - | 31,740 | 4,683 | - | 4,683 |

Notes to the accounts
For the year ended 31 March 2022

4. Income from Other Trading Activities

| | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ |
|----------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Bar Income | 23,796 | - | 23,796 | 720 | - | 720 |
| Catering Income | 1,425 | - | 1,425 | - | - | - |
| Fundraising (inc 500 Club) | 8,857 | - | 8,857 | 2,874 | - | 2,874 |
| Commission | 3,315 | - | 3,315 | - | - | - |
| Office Services | 233 | - | 233 | - | - | - |
| Live Arts | 4,624 | - | 4,624 | - | - | - |
| Weddings | 650 | - | 650 | - | - | - |
| | 42,900 | - | 42,900 | 3,594 | - | 3,594 |

5. Expenditure on Charitable Activities

| | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ |
|--------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Charitable Activities | | | | | | |
| Staffing Costs | 13,784 | 18,946 | 32,730 | - | 37,919 | 37,919 |
| Water Rates | 1,740 | - | 1,740 | 268 | - | 268 |
| Heat and Light | 6,490 | - | 6,490 | 2,107 | - | 2,107 |
| Cleaning, Repairs and Renewals | 16,155 | 9,726 | 25,881 | 4,461 | 23,339 | 27,800 |
| Office Expenses | 2,691 | - | 2,691 | 877 | - | 877 |
| General Insurance | 4,760 | - | 4,760 | 5,002 | - | 5,002 |
| <i>Subtotal</i> | <i>45,620</i> | <i>28,672</i> | <i>74,292</i> | <i>12,715</i> | <i>61,258</i> | <i>73,973</i> |

**Notes to the accounts
For the year ended 31 March 2022**

5. Expenditure on Charitable Activities

| | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ |
|------------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| <i>Subtotal from previous page</i> | | | | | | |
| Depreciation | 45,620 | 28,672 | 74,292 | 12,715 | 61,258 | 73,973 |
| Accounts Fees | 1,457 | 13,956 | 15,413 | 5,331 | 13,994 | 19,325 |
| Marketing | 880 | - | 880 | 545 | - | 545 |
| Premises Licences | 252 | 360 | 612 | 1,238 | - | 1,238 |
| Bank Charges and Interest | 812 | - | 812 | 180 | - | 180 |
| Professional Fees | 1,819 | - | 1,819 | 1,171 | - | 1,171 |
| Youth Activities | 238 | - | 238 | 291 | - | 291 |
| Cinema Expenses | - | - | - | - | - | - |
| Miscellaneous Expenses | 225 | - | 225 | - | - | - |
| | - | - | - | - | - | - |
| | 51,303 | 42,988 | 94,291 | 21,471 | 75,252 | 96,723 |

6. Cost of Raising Funds

| | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Bar Running Costs | 15,202 | - | 15,202 | 57 | - | 57 |
| Catering Costs | 2,114 | - | 2,114 | - | - | - |
| Fundraising Costs | 3,254 | - | 3,254 | 750 | - | 750 |
| | 20,570 | - | 20,570 | 807 | - | 807 |

Notes to the accounts
For the year ended 31 March 2022

7. Staff costs

| | Total 2022 £ | Total 2021 £ |
|---|-----------------------------|-----------------------------|
| Wages and salaries (inc e'ers NI and Pension) | 32,730 | 37,919 |

8. Operating surplus

The operating surplus is arrived at after charging:

| | Total 2022 | Total 2021 |
|---------------------------------|-----------------------|-----------------------|
| Depreciation – Owned Assets | 15,413 | 19,325 |
| Trustees Expenses | - | - |
| Accountancy Fees – Current Year | 880 | 545 |
| | <u>16,293</u> | <u>19,870</u> |

9. Tangible Fixed Assets

| | General Equipment £ | Property Improvements £ | Total £ |
|-----------------------|------------------------------------|--|--------------------|
| Cost | | | |
| At 01 April 2021 | 58,315 | 55,822 | 114,137 |
| Additions | 4,195 | - | 4,195 |
| Disposals | (999) | - | (999) |
| At 31 March 2022 | <u>61,511</u> | <u>55,822</u> | <u>117,333</u> |
| Depreciation | | | |
| At 01 April 2021 | 56,693 | 27,912 | 84,605 |
| Charge for the year | 1,457 | 13,956 | 15,413 |
| On Disposals | (999) | - | (999) |
| At 31 March 2022 | <u>57,151</u> | <u>41,868</u> | <u>99,019</u> |
| Net Book Value | | | |
| At 31 March 2022 | <u>4,360</u> | <u>13,954</u> | <u>18,314</u> |
| At 31 March 2021 | <u>1,620</u> | <u>27,910</u> | <u>29,530</u> |

**Notes to the Financial Statements
for the year ended 31 March 2022**

10. Debtors

| | Total 2022 | Total 2021 |
|---------------|-----------------------|-----------------------|
| | £ | £ |
| Trade Debtors | 255 | 2,699 |
| Prepayment | - | - |
| | <u>255</u> | <u>2,699</u> |

11. Cash at Bank and in Hand

| | Total 2022 | Total 2021 |
|-----------------|-----------------------|-----------------------|
| | £ | £ |
| Current Account | 59,368 | 23,334 |
| Savings Account | 5,844 | 3,579 |
| Cash in Hand | 786 | 207 |
| | <u>65,998</u> | <u>27,120</u> |

12. Liabilities

Creditors: Amounts falling due within one year

| | Total 2022 | Total 2021 |
|------------------------------|-----------------------|-----------------------|
| | £ | £ |
| Trade Creditors | 5,808 | 5,621 |
| Other Creditors | 7,178 | - |
| Tax and Social Security | 1,166 | 442 |
| Pension | 52 | 49 |
| Accruals and Deferred Income | 880 | 545 |
| | <u>15,084</u> | <u>6,657</u> |

13. Accumulated funds

| | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ |
|--------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Balance at 01 April 2021 | 22,845 | 29,847 | 52,692 | 9,865 | 46,431 | 56,296 |
| Movement in funds for the year | 20,289 | (3,498) | 16,791 | 12,980 | (16,584) | (3,604) |
| Balance at 31 March 2022 | 43,134 | 26,349 | 69,483 | 22,845 | 29,847 | 52,692 |

Analysis of net assets between funds

| | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ |
|-------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible Fixed Assets | 4,360 | 13,954 | 18,314 | 1,581 | 27,949 | 29,530 |
| Current Assets | 53,858 | 12,395 | 66,253 | 27,921 | 1,898 | 29,819 |
| Current Liabilities | (15,084) | - | (15,084) | (6,657) | - | (6,657) |
| Non-Current Liabilities | - | - | - | - | - | - |
| | 43,134 | 26,349 | 69,483 | 22,845 | 29,847 | 52,692 |

13. Accumulated funds

Restricted funds

| | Balance at 01/04/21 | Movement in Resources | | Balance at 31/03/22 | Held As Fixed Assets | Balance Excluding Fixed Assets |
|--|---------------------------|-----------------------|----------|------------------------|----------------------------|--------------------------------------|
| | | Incoming | Outgoing | Transfers | | |
| Howden Town Council | - | 29,244 | - | (29,244) | - | - |
| ERYC Positive Activities Grant | 39 | - | (39) | - | - | - |
| Coronavirus Job Retention Scheme | - | 9,246 | (9,246) | - | - | - |
| Building Improvements: General | 603 | - | (603) | - | - | - |
| Staffing | - | - | (9,700) | 9,700 | - | - |
| Project Loo | 1,295 | - | - | - | 1,295 | 1,295 |
| Building Improvements : New Toilet | 27,910 | - | (13,956) | - | 13,954 | - |
| Building Improvements: Roof | - | - | (8,444) | 8,444 | - | - |
| Repairs | - | - | - | - | - | - |
| Building Improvements: Pointing | - | - | - | 11,100 | - | 11,100 |
| Active Town – Maintenance raked seating | - | 1,000 | (1,000) | - | - | - |
| | 29,847 | 39,490 | (42,988) | - | 26,349 | 12,395 |

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 £29,244 was made to the Building Improvements: Payroll (£9,700), Roof maintenance (£8,444) & (£11,100) outside walls to be repointed.

**Notes to the Financial Statements
for the year ended 31 March 2022****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 during 2020 is now fully spent during 2021. This fund is 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 £9,700 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. Any remaining funds will be transferred back to Howden Town Council in 2022/23

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: Roof Maintenance

Restricted funding was received from Howden Town Council (see restricted fund note: Howden Town Council). A transfer of £8,444 was made to this fund from the Howden Town Council Fund for the upkeep of the roof

Building Improvements: Outside Pointing

Restricted funding was received from Howden Town Council (see restricted fund note: Howden Town Council). A transfer of £11,100 was made to this fund from the Howden Town Council Fund for the outside walls to be repointed, this has been delayed to due to the builder having a heart attack.

Active Town Fund – Maintenance rated seating

Restricted funding was received from Active Town Fund to pay for maintenance on the raked seating.

**Notes to the Financial Statements
for the year ended 31 March 2022**

14. Contingent liabilities

There were no contingent liabilities.

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.