

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2022
for
Proceeds of Sale of Skipton Temperance
Hall**

Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

**Proceeds of Sale of Skipton Temperance
Hall**

**Contents of the Financial Statements
for the Year Ended 5 April 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

**Proceeds of Sale of Skipton Temperance
Hall**

**Report of the Trustees
for the Year Ended 5 April 2022**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main objects are:

1. Towards the promotion of temperance within the area of benefit
2. Towards such charitable purposes for the general benefit of the inhabitants of the area as the trustees think fit.

Skipton Temperance Hall Fund makes donations to local charities involved in:

- a) Helping people with alcohol or drugs problems
- b) Organisations which help people in need
- c) Organisations which encourage a healthy lifestyle
- d) Organisations involved in youth work

Public benefit

The trustees, having due regard to the Charity Commissions public benefit guidance, are satisfied that the charity has fulfilled the public benefit criteria through the provision of its grants for the benefit of the public, which includes:

- Other charities or voluntary bodies
- Other defined groups

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main object is to support and promote the temperance cause in the Craven District. In furtherance of that object the trustees have during the year made grants of £9,700.00 to suitable organisations and individuals out of investment income.

Grants Payable	2022	2021
Barnoldswick Football Club	250.00	0.00
Christians Against Poverty	1,100.00	1,100.00
Citizens Advice Bureau	3,400.00	3,400.00
Ingleborough District Scouts Council	0.00	500.00
Craven School Partnership	2,600.00	2,600.00
Trinity Community Outreach	1,150.00	1,100.00
SELFA	1,100.00	1,000.00
Total	<u>9,600.00</u>	<u>9,700.00</u>

Investment performance

The charity has made no new investments during the year nor has it disposed of any.

The market value of the investments has fallen from £642,267 in 2021 to £610,569 in 2022.

Dividends received have also fallen slightly in the year. The grants payable to institutions and individuals have decreased slightly from £9,700 in 2021 to £9,600 in 2022.

**Proceeds of Sale of Skipton Temperance
Hall**

**Report of the Trustees
for the Year Ended 5 April 2022**

FINANCIAL REVIEW

Financial position

The Trustees have reviewed the resources of the Charity.

The Review encompassed the nature and amount of investment income and grants provided.

The Trustees are satisfied that the annual investment income is satisfactory to provide a consistent level of grants on a year on year basis.

The dividends received in 2022 were £10,160 compared to £12,490 in 2021.

The Trustees decide, publish, implement and monitor the Charity's reserves policy, so that they can comply with their legal duties to:

- Act in the interests of the Charity and its beneficiaries.
- Protect and safeguard the assets of the Charity.
- Act with reasonable skill and care.
- Ensure the Charity is accountable.

Reserves policy

The charity's policy on reserves is to maintain sufficient funds to generate investment income from which grants can be paid to organisations submitting applications which are within the charity's objects. Should sufficient applications be received in any year it is the policy to spend each year's annual income subject to paying the management and administration expenses.

However in the event of insufficient suitable applications being received, the surplus funds are held on short term deposit until they can be expended.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The trustees are appointed at the Annual General Meeting of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

251537

Principal address

74 Tatton, Tarn House Country Park,
Stirton
SKIPTON
North Yorkshire
BD23 3LQ

Trustees

M Bray
JD Claxton
D Allison
D Batchelor
J Hope
W Muirfitt

**Proceeds of Sale of Skipton Temperance
Hall**

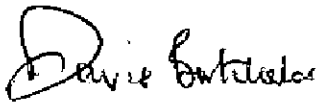
**Report of the Trustees
for the Year Ended 5 April 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Helen Louise Barritt
Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

Approved by order of the board of trustees on 8 August 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Batchelor', written in a cursive style.

D Batchelor - Trustee

**Independent Examiner's Report to the Trustees of
Proceeds of Sale of Skipton Temperance
Hall**

Independent examiner's report to the trustees of Proceeds of Sale of Skipton Temperance Hall

I report to the charity trustees on my examination of the accounts of Proceeds of Sale of Skipton Temperance Hall (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

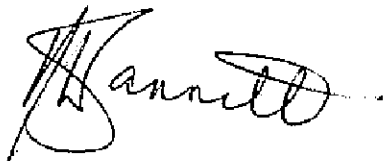
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Helen Louise Barritt
Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

8 August 2022

**Proceeds of Sale of Skipton Temperance
Hall**

**Statement of Financial Activities
for the Year Ended 5 April 2022**

	Notes	5.4.22 Unrestricted fund £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	2	(21,341)	210,690
EXPENDITURE ON			
Raising funds		-	-
Charitable activities			
Charitable Grants Payable		9,604	9,710
Other		3,113	3,189
Total		<u>12,717</u>	<u>12,899</u>
NET INCOME/(EXPENDITURE)		<u>(34,058)</u>	<u>197,791</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		650,723	452,932
TOTAL FUNDS CARRIED FORWARD		<u><u>616,665</u></u>	<u><u>650,723</u></u>

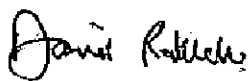
The notes form part of these financial statements

**Proceeds of Sale of Skipton Temperance
Hall**

**Statement of Financial Position
5 April 2022**

	Notes	5.4.22 Unrestricted fund £	5.4.21 Total funds £
FIXED ASSETS			
Investments	5	610,569	642,268
CURRENT ASSETS			
Debtors	6	1,960	-
Cash at bank		5,795	10,036
		<u>7,755</u>	<u>10,036</u>
CREDITORS			
Amounts falling due within one year	7	(1,659)	(1,581)
NET CURRENT ASSETS		<u>6,096</u>	<u>8,455</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>616,665</u>	<u>650,723</u>
NET ASSETS		<u>616,665</u>	<u>650,723</u>
FUNDS	8		
Unrestricted funds		<u>616,665</u>	<u>650,723</u>
TOTAL FUNDS		<u>616,665</u>	<u>650,723</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2022 and were signed on its behalf by:



D Allison - Trustee



**Proceeds of Sale of Skipton Temperance
Hall**

**Notes to the Financial Statements
for the Year Ended 5 April 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Dividends received	10,358	12,490
Gain/loss on investment	(31,699)	198,200
	<u>(21,341)</u>	<u>210,690</u>

**Proceeds of Sale of Skipton Temperance
Hall**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Investment income	210,690
EXPENDITURE ON	
Charitable activities	
Charitable Grants Payable	9,710
Other	3,189
Total	<u>12,899</u>
NET INCOME	<u>197,791</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	452,932
TOTAL FUNDS CARRIED FORWARD	<u><u>650,723</u></u>

5. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 6 April 2021	642,268
Revaluations	(31,699)
At 5 April 2022	<u>610,569</u>
NET BOOK VALUE	
At 5 April 2022	<u>610,569</u>
At 5 April 2021	<u><u>642,268</u></u>

There were no investment assets outside the UK.

**Proceeds of Sale of Skipton Temperance
Hall**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2022**

5. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 5 April 2022 is represented by:

	Unlisted investments £
Valuation in 2021	198,200
Valuation in 2022	(31,699)
Cost	444,068
	<u>610,569</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22 £	5.4.21 £
Other debtors	1,960	-
	<u>1,960</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22 £	5.4.21 £
Other creditors	1,659	1,581
	<u>1,659</u>	<u>1,581</u>

8. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	650,723	(34,058)	616,665
	<u>650,723</u>	<u>(34,058)</u>	<u>616,665</u>
TOTAL FUNDS	<u>650,723</u>	<u>(34,058)</u>	<u>616,665</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	(21,341)	(12,717)	(34,058)
	<u>(21,341)</u>	<u>(12,717)</u>	<u>(34,058)</u>
TOTAL FUNDS	<u>(21,341)</u>	<u>(12,717)</u>	<u>(34,058)</u>

**Proceeds of Sale of Skipton Temperance
Hall**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2022**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	452,932	197,791	650,723
TOTAL FUNDS	<u>452,932</u>	<u>197,791</u>	<u>650,723</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	210,690	(12,899)	197,791
TOTAL FUNDS	<u>210,690</u>	<u>(12,899)</u>	<u>197,791</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	452,932	163,733	616,665
TOTAL FUNDS	<u>452,932</u>	<u>163,733</u>	<u>616,665</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,349	(25,616)	163,733
TOTAL FUNDS	<u>189,349</u>	<u>(25,616)</u>	<u>163,733</u>

**Proceeds of Sale of Skipton Temperance
Hall**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2022**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

**Proceeds of Sale of Skipton Temperance
Hall**

**Detailed Statement of Financial Activities
for the Year Ended 5 April 2022**

	5.4.22 £	5.4.21 £
INCOME AND ENDOWMENTS		
Investment income		
Dividends received	10,358	12,490
Gain/loss on investment	(31,699)	198,200
	<u>(21,341)</u>	<u>210,690</u>
Total incoming resources	<u>(21,341)</u>	<u>210,690</u>
EXPENDITURE		
Charitable activities		
National Temperance Society	4	10
Grants to institutions	9,600	9,700
	<u>9,604</u>	<u>9,710</u>
Support costs		
Governance costs		
Secretary's honoraria	458	420
Sundries	-	15
Accountancy and legal fees	2,655	2,754
	<u>3,113</u>	<u>3,189</u>
Total resources expended	<u>12,717</u>	<u>12,899</u>
Net (expenditure)/income	<u><u>(34,058)</u></u>	<u><u>197,791</u></u>

This page does not form part of the statutory financial statements