

HAMPSTHWAITE MEMORIAL HALL

TRUSTEES ANNUAL REPORT for the year ended 31 December 2022

Registered charity no. 523703

TRUSTEES

Hampsthwaite Parish Council (Corporate Trustees)

MANAGEMENT COMMITTEE OFFICERS

| | |
|-------------------|------------------------------------|
| G Howard | Chairman |
| P C N Capel- Cure | Treasurer |
| J Campbell | Secretary |
| M Marshall | Booking Secretary (died July 2021) |

ADDRESS

Hampsthwaite Memorial Hall
Hollins Lane
Hampsthwaite
Harrogate
HG3 2EH

SOLICITORS

Cowling, Swift & Kitchin
8 Blake Street
York
YO1 8XJ

BANKERS

National Westminster Bank Plc
3 Cambridge Crescent
Harrogate
HG1 1PJ

INDEPENDENT EXAMINER

John Blackburn
8 Brookfield Close
Hampsthwaite
Harrogate
HG3 2EA

HAMPSTHWAITE MEMORIAL HALL

TRUSTEES ANNUAL REPORT for the year ended 31 December 2022 (continued)

Report of the Trustees for the year to 31st December 2022

The Trustees present their report along with the financial statements of the charity for the year ended 31st December 2021.

The Charities Constitution and Management structure

The Memorial Hall Charitable Trust was established by the conveyance of land between the Tang Estates and the Parish Council of Hampsthwaite made on 30th March 1953 for the purpose of erecting and running a village hall, the Parish Council being the Trustees.

The general management and control of the Trust's premises and the arrangements for their use is invested in a management committee consisting of not more than twenty five members of whom eight shall be elected members of the public, the remainder being representatives of village organisations as laid out in the second schedule of the conveyance document.

All members of the committee shall retire at the Annual General Meeting. Every organisation entitled to appoint a member of the committee to replace a member retiring at the Annual General Meeting shall make the appointment at any time within one month before the Annual General Meeting.

Representation on the management committee is currently: -

Village organisations - Twelve

Public members - Eight

Due to the COVID-19 pandemic the hall committee has been unable to meet during 2021; however, any major issues have been discussed by the officers and where necessary where decisions were required these were emailed for approval. Committee are about to commence again.

Objectives and activities

The objectives of the Trust are for the purposes of physical and mental training, recreation, and social, moral and intellectual development through the medium of reading and recreation rooms, library, lecture classes, recreation and entertainments or otherwise as may be found expedient for the benefit of the inhabitants of the Parish of Hampsthwaite.

The hall is let on a fixed charge or hourly basis dependant upon the hirer to support the activities described above.

Achievements during the year

After the COVID-19 pandemic hirings have recovered with one or two new regular bookings. The operation of the hall has continued to be severely restricted in the activities that could be carried out. Despite this the hall managed to increase income to £24,967 from £14,175 in the previous year.

HAMPSTHWAITE MEMORIAL HALL

TRUSTEES ANNUAL REPORT for the year ended 31 December 2022 (continued)

The hall has embarked on a major refurbishment as outlined in the previous year. The Hall received a commuted grant of 25,119 with the Hall being committed to providing a reserve of £10,000 towards the refurbishment of the toilets and kitchen which commenced during the year. The cost to date is £34,470.

Financial Review

See above

The triennial review of rental charges took place during 2019 and the increase of 2% was implemented on 1st June 2020.

Declaration

Approved by the trustees and signed on their behalf

Signature

Full name

Position in the charity

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAMPSTHWAITE MEMORIAL HALL

This report on the financial statements of the Charity for the year ended 31 December 2021, which are set out on pages five to eleven, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011.

Respective responsibilities of the Trustees and the examiner

As trustees of the Charity, you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 145 of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and that examination includes a review of the accounting records kept by the Charity and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements 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

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John Blackburn AIB
8 Brookfield Close
Hampsthwaite
Harrogate
HG3 2EA

Retired Bank Official

HAMPSTHWAITE MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 DECEMBER 2021

| | | Unrestricted Fund | Capital expenditure £ | Designated Fund | Endowed Funds | 2021 £ | 2020 £ |
|--|-------|----------------------|-----------------------------|--------------------|------------------|---------------|----------------|
| | Notes | £ | £ | | | | |
| <u>INCOMING RESOURCES</u> | | | | | | | |
| Voluntary income | 2a | 408 | - | | | 408 | 288 |
| Grants received | 2a | 20,097 | - | | | 20,097 | 13,004 |
| Charitable activities | 2b | 14,175 | - | | | 14,175 | 8,595 |
| Other income | 2c | - | | | | - | 121 |
| Income from investments | 2d | 3 | - | | | 3 | 63 |
| | | <u>34,683</u> | <u>-</u> | | | <u>34,683</u> | <u>22,071</u> |
| <u>RESOURCES EXPENDED</u> | | | | | | | |
| Activities for generating funds | | - | - | | | - | - |
| Charitable activities | 3a | 16,772 | - | | | 16,772 | 21,944 |
| Management and administration | 3b | 1,099 | - | | | 1,099 | 30 |
| Expenditure of a capital nature | 3d | - | 4,512 | | | 4,512 | 1,214 |
| Governance costs | 3c | 737 | - | | | 737 | 425 |
| | | <u>18,608</u> | <u>4,512</u> | | | <u>23,120</u> | <u>23,613</u> |
| NET INCOMING RESOURCES | | <u>16,075</u> | <u>(4,512)</u> | <u>-</u> | <u>-</u> | <u>11,563</u> | <u>(1,542)</u> |
| BALANCES C/FWD 1 JANUARY 2021 | | 39,214 | - | - | 18,592 | 57,806 | 59,348 |
| Transfers | | (14,512) | 4512 | 10,000 | | - | - |
| BALANCES B/FWD 31 DECEMBER 2021 | | <u>40,777</u> | <u>-</u> | <u>10,000</u> | <u>18,592</u> | <u>69,369</u> | <u>57,806</u> |

HAMPSTHWAITE MEMORIAL HALL

BALANCE SHEET AT 31 DECEMBER 2021

| | Notes | 2021 | 2020 |
|--|-------|----------------------|----------------------|
| FIXED ASSETS | | | |
| Tangible - Property | 5 | 18,592 | 18,592 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 2,595 | 569 |
| Cash at bank and in hand | 7 | 54,261 | 40,690 |
| | | <u>56,856</u> | <u>41,259</u> |
| CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR | 8 | 6,079 | 2,045 |
| NET CURRENT ASSETS | | <u>50,777</u> | <u>39,214</u> |
| NET ASSETS | | <u><u>69,369</u></u> | <u><u>57,806</u></u> |
| CHARITABLE FUNDS | | | |
| ENDOWED RESERVE | | 18,592 | 18,592 |
| GENERAL RESERVE | | 40,777 | 39,214 |
| DESIGNATED RESERVE | | 10,000 | - |
| | 9 | <u><u>69,369</u></u> | <u><u>57,806</u></u> |

These financial statements were approved by the Trustees on

Signed on behalf of the Parish Council

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements

For the year ended 31 December 2021

Cash Flow Statement

| | 2021 | 2020 |
|--|---------------|------------|
| Surplus / (Deficit) for the year | 11,563 | (1,542) |
| Expenditure of a capital nature | - | - |
| Decrease/(increase) in debtors | (2,025) | 1,682 |
| (Decrease)/increase in creditors | 4,033 | 265 |
| Net cash flow from operating activities | <u>13,571</u> | <u>405</u> |

Net movement of cash balances

| | | |
|----------------------------------|---------------|------------|
| Bank current account | 13,568 | 342 |
| COIF deposit account | 3 | 63 |
| Increase in cash balances | <u>13,571</u> | <u>405</u> |

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements

For the year ended 31 December 2021

1. Accounting policies

The financial statements of the Hampsthwaite Memorial Hall have been prepared in accordance with the Charities Act 2011 and the SORPS 2005 using the accruals basis

Funds

Designated funds are funds set aside to cover major maintenance and or improvements that require carrying out at sometime in the near future.

Incoming resources

Charges due for the hire of the hall are recognised at the date that the hire takes place

Resources expended

Expenditure that has been incurred within the financial year end but not yet charged is accrued for at the year end

Fixed assets

The property is stated at its cost value. Other items of a capital nature are written off to the income and expenditure account at the time of purchase.

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements

For the year ended 31 December 2021

| | 2021 | 2020 |
|--|----------------------|----------------------|
| 2 INCOMING RESOURCES | | |
| 2a Voluntary income | | |
| Donations | - | 20 |
| Local Lotto | 402 | 268 |
| Amazon Smile | 6 | - |
| HBC grant support due to the COVID-19 Pandemic | 17,597 | 12,084 |
| Grants received | 2,500 | 920 |
| | <u>20,505</u> | <u>13,292</u> |
| 2b Charitable activities | | |
| Receipts from hire of the hall | | |
| Snooker Club | - | 794 |
| Bowls Club | 124 | 145 |
| Brownies & Beavers & Guides | 13 | - |
| Hampsthwaite Wednesday Group | 200 | - |
| " Players | 790 | 483 |
| " Village Society | - | 156 |
| " Junior Football | 375 | - |
| " Film Club | - | 62 |
| Nidderdale Bridge Club | 325 | 252 |
| Mothers and Toddlers | 208 | 135 |
| W I | 300 | 188 |
| North American Modellers | 300 | 475 |
| Pilates | 242 | 234 |
| Zumba | 868 | 358 |
| Yoga 2 | - | 84 |
| Yoga | 594 | 320 |
| Harrogate Gymnastics | 1,125 | - |
| Baby Ballet | 3,350 | - |
| Gardening Club | - | 120 |
| Solar energy | 219 | 1,205 |
| Keep fit | - | - |
| Car Park Rent | (100) | 950 |
| R Scaife - Concerts | - | 480 |
| Kitchen Hire | 1,680 | - |
| Well Being | 812 | 250 |
| Sundry Hirers | 2,750 | 1,904 |
| | <u>14,175</u> | <u>8,595</u> |
| 2c Other income | | |
| Contributions to Electricity | - | 22 |
| Insurance Contribution | - | 99 |
| | <u>-</u> | <u>121</u> |
| Investment income | | |
| Bank deposit interest | - | - |
| COIF deposit interest | 3 | 63 |
| | <u>3</u> | <u>63</u> |
| TOTAL INCOMING RESOURCES | <u>34,683</u> | <u>22,071</u> |

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements

For the year ended 31 December 2021

| | 2021 | 2020 |
|---|---------------|---------------|
| 3 Resources expended | | |
| 3a Charitable activities | | |
| Electricity | 796 | 617 |
| Gas | 1,944 | 2,798 |
| Rates | 175 | 67 |
| Water Rate | 541 | 493 |
| Insurances | 4,916 | 4,820 |
| Repairs & Renewals - General | 1,970 | 3,352 |
| " " - Electrical | - | - |
| Fire Precaution maintenance | 359 | 663 |
| Grounds & Garden Maintenance | 728 | 1,042 |
| Boiler Maintenance | 97 | 531 |
| Caretaking | - | - |
| Cleaning wages | 3,281 | 2,964 |
| Cleaning Materials | 432 | 34 |
| Hygiene | 125 | 125 |
| I T and Broadband | 733 | 708 |
| Licenses & Performing Rights | 675 | 609 |
| VE day expenditure | - | 1,259 |
| COVID expenditure | - | 1,862 |
| | <u>16,772</u> | <u>21,944</u> |
| 3b Management and administration | | |
| Secretarial & Stationary | 127 | - |
| Honorarium | - | - |
| Advertisements | - | - |
| Miscellaneous | 972 | 30 |
| | <u>1,099</u> | <u>30</u> |
| 3c Governance costs | | |
| Trustees Indemnity insurance | 737 | 425 |
| TOTAL RESOURCES EXPENDED | <u>18,608</u> | <u>1,714</u> |
| 3d Expenditure of a capital nature | | |
| Projectin control unit etc | 1,772 | - |
| Stage lighting | 2,740 | - |
| Chair trolley frames | - | 314 |
| Parking signs | - | - |
| New crockery | - | - |
| Architect fees | - | 900 |
| | <u>4,512</u> | <u>1,214</u> |

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements (continued)

For the year ended 31 December 2021

| | 2021 | 2020 |
|--|--------------|------------|
| Expenditure supported by grants | | |
| Stage upgrade | | |
| Expenditure | 2,740 | - |
| Less grant received | <u>2,500</u> | <u>-</u> |
| Net cost to the Memorial Hall | <u>240</u> | <u>-</u> |
| VE day celebrations | | |
| Expenditure (balance from 2020) | 73 | 1,259 |
| Less grants received | <u>-</u> | <u>920</u> |
| Net cost to the Memorial Hall | <u>73</u> | <u>339</u> |

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements

For the year ended 31 December 2021

| | 2021 | 2020 |
|---|------------------------------|--------------------------------|
| 5 Fixed assets | | |
| Memorial Hall | 18,592 | 18,592 |
| 6 Debtors | | |
| Hirers and sundry debtors | 2,495 | 400 |
| Prepayments and accrued income | 100 | 170 |
| | <u>2,595</u> | <u>570</u> |
| 7 Cash at bank and in hand | | |
| Current account | 30,219 | 16,651 |
| Capital reserve account | 130 | 132 |
| COIF deposit account | <u>23,912</u> | <u>23,909</u> |
| | 54,261 | 40,692 |
| Cash in hand | - | - |
| | <u>54,261</u> | <u>40,692</u> |
| 8 Creditors: amounts falling due within one year | | |
| Trade creditors | 5,574 | - |
| Accruals | | |
| Deferred income | - | - |
| Gas | 274 | 774 |
| Electricity | 230 | 169 |
| Water | - | - |
| Others | - | 1,102 |
| | <u>504</u> | <u>2,045</u> |
| | <u>6,079</u> | <u>2,045</u> |
| 9 Fund analysis | | |
| | Bal b/f 1 January 2021 | Bal c/f 31 December 2021 |
| | Income | Expenditure |
| | | Transfers |
| Endowed reserve | 18,592 | - |
| General reserve | 39,214 | 34,683 |
| Designated reserve | - | (23,120) |
| Total funds | <u>57,806</u> | <u>69,369</u> |

Endowed reserve

As the Memorial Hall Building is held in trust with the Parish Council on behalf of the village, in order to show a true picture with regard to general reserves available to the committee, the cost of the building has been transferred to endowed capital.

The property was revalued on 19th February 2019 for insurance reinstatement purposes

The Memorial Hall was revalued in June 2020 £700,000

Current indexed link value for 2021 £795,607

Previous value in 1999 £325,000

HAMPSTHWAITE MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 DECEMBER 2022

| | Notes | Unrestricted Fund £ | Capital expendit ure £ | Designate d Fund | Endowed Funds | 2022 £ | 2021 £ |
|--|-------|---------------------------|---------------------------------|---------------------|------------------|----------------|---------------|
| <u>INCOMING RESOURCES</u> | | | | | | | |
| Voluntary income | 2a | 1,004 | - | | | 1,004 | 408 |
| Grants received | 2a | 900 | - | | | 900 | 20,097 |
| Refurbishment grant | 2a | 25,119 | | | | 25,119 | - |
| Charitable activities | 2b | 24,941 | - | | | 24,941 | 14,175 |
| Other income | 2c | 26 | | | | 26 | - |
| Income from investments | 2d | 233 | - | | | 233 | 3 |
| | | 52,223 | - | | | 52,223 | 34,683 |
| <u>RESOURCES EXPENDED</u> | | | | | | | |
| Activities for generating funds | | - | - | | | - | - |
| Charitable activities | 3a | 17,979 | - | | | 17,979 | 16,772 |
| Management and administration | 3b | 356 | - | | | 356 | 1,099 |
| Expenditure of a capital nature | 3d | - | 41,575 | | | 41,575 | 4,512 |
| Governance costs | 3c | 1,054 | - | | | 1,054 | 737 |
| | | 19,389 | 41,575 | | | 60,964 | 23,120 |
| NET INCOMING RESOURCES | | 32,834 | (41,575) | - | - | (8,741) | 11,563 |
| BALANCES C/FWD 1 JANUARY 2022 | | 40,777 | - | 10,000 | 18,592 | 69,369 | 57,806 |
| Transfers | | | 10,000 | (10,000) | | - | - |
| BALANCES B/FWD 31 DECEMBER 2022 | | 73,611 | (31,575) | 0 | 18,592 | 60,628 | 69,369 |

HAMPSTHWAITE MEMORIAL HALL

BALANCE SHEET AT 31 DECEMBER 2022

| | Notes | 2022 | 2021 |
|--|-------|----------------------|----------------------|
| FIXED ASSETS | | | |
| Tangible - Property | 5 | 18,592 | 18,592 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 5,365 | 2,595 |
| Cash at bank and in hand | 7 | 39,060 | 54,261 |
| | | <u>44,425</u> | <u>56,856</u> |
| CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR | 8 | 2,389 | 6,079 |
| NET CURRENT ASSETS | | <u>42,036</u> | <u>50,777</u> |
| NET ASSETS | | <u><u>60,628</u></u> | <u><u>69,369</u></u> |
| CHARITABLE FUNDS | | | |
| ENDOWED RESERVE | | 18,592 | 18,592 |
| GENERAL RESERVE | | 42,036 | 40,777 |
| DESIGNATED RESERVE | | <u>10,000</u> | <u>10,000</u> |
| | 9 | <u><u>60,628</u></u> | <u><u>69,369</u></u> |

These financial statements were approved by the Trustees on

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies

The financial statements of the Hampsthwaite Memorial Hall have been prepared in accordance with the Charities Act 2011 and the SORPS 2005 using the accruals basis

Funds

Designated funds are funds set aside to cover major maintenance and or improvements that require carrying out at sometime in the near future.

Incoming resources

Charges due for the hire of the hall are recognised at the date that the hire takes place

Resources expended

Expenditure that has been incurred within the financial year end but not yet charged is accrued for at the year end

Fixed assets

The property is stated at its cost value. Other items of a capital nature are written off to the income and expenditure account at the time of purchase.

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements

For the year ended 31 December 2022

| | 2022 | 2021 |
|--|----------------------|----------------------|
| 2 INCOMING RESOURCES | | |
| 2a Voluntary income | | |
| Donations | 280 | - |
| Local Lotto | 713 | 402 |
| Amazon Smile | 11 | 6 |
| HBC grant support due to the COVID-19 Pandemic | - | 17,597 |
| Refurbishment grant | 25,119 | - |
| Jubilee grant | 900 | 2,500 |
| | <u>27,023</u> | <u>20,505</u> |
| 2b Charitable activities | | |
| Receipts from hire of the hall | | |
| Snooker Club | 1,040 | - |
| Bowls Club | 558 | 124 |
| Brownies & Beavers & Guides | - | 13 |
| Hampsthwaite Wednesday Group | 525 | 200 |
| " Players | 2,370 | 790 |
| " Junior Football | 680 | 375 |
| " Film Club | - | - |
| Bridge Club | 525 | 325 |
| Mothers and Toddlers | 576 | 208 |
| W I | 400 | 300 |
| North American Modellers | 600 | 300 |
| Pilates | 716 | 242 |
| Zumba | 1,384 | 868 |
| Yoga | 958 | 594 |
| Baby massage | 575 | - |
| Harrogate Gymnastics | 2,153 | 1,125 |
| Junior Football | 680 | - |
| Baby Ballet | (1,000) | 3,350 |
| Solar energy | 2,611 | 219 |
| Car Park Rent | - | (100) |
| Kitchen Hire | - | 1,680 |
| Well Being | 1,316 | 812 |
| Sundry Hirers | 8,275 | 2,750 |
| | <u>24,941</u> | <u>14,175</u> |
| 2c Other income | | |
| Contributions to Electricity | 26 | - |
| Insurance Contribution | - | - |
| Investment income | | |
| Bank deposit interest | - | - |
| COIF deposit interest | 233 | 3 |
| | <u>233</u> | <u>3</u> |
| TOTAL INCOMING RESOURCES | <u>52,223</u> | <u>34,683</u> |

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements

For the year ended 31 December 2022

| | 2022 | 2021 |
|---|---------------|---------------|
| 3 Resources expended | | |
| 3a Charitable activities | | |
| Electricity | 449 | 796 |
| Gas | 1,683 | 1,944 |
| Rates | 342 | 175 |
| Water Rate | 595 | 541 |
| Insurances | 5,031 | 4,916 |
| Repairs & Renewals - General | 2,135 | 1,970 |
| " " - Electrical | - | - |
| Fire Precaution maintenance | - | 359 |
| Grounds & Garden Maintenance | 1,083 | 728 |
| Boiler Maintenance | 453 | 97 |
| Caretaking | - | - |
| Cleaning wages | 2,832 | 3,281 |
| Cleaning Materials | 1,037 | 432 |
| Hygiene | 125 | 125 |
| I T and Broadband | 867 | 733 |
| Licenses & Performing Rights | 362 | 675 |
| Jubilee celebrations | 985 | - |
| | <u>17,979</u> | <u>16,772</u> |
| 3b Management and administration | | |
| Secretarial & Stationary | 30 | 127 |
| Honorarium | - | - |
| Advertisements | - | - |
| Miscellaneous | 326 | 972 |
| | <u>356</u> | <u>1,099</u> |
| 3c Governance costs | | |
| Trustees Indemnity insurance | 1,054 | 737 |
| TOTAL RESOURCES EXPENDED | <u>19,389</u> | <u>18,608</u> |
| 3d Expenditure of a capital nature | | |
| Projectin control unit etc | - | 1,772 |
| Stage lighting | - | 2,740 |
| Capital equipment purchases | 7,105 | - |
| Major refurbishment | 34,470 | - |
| | <u>41,575</u> | <u>4,512</u> |

HAMPSTHWAITE MEMORIAL HALL

Notes to the financial statements

For the year ended 31 December 2022

| | 2022 | | 2021 | | | |
|---|---|---------------|--------------------------|-----------------|----------|---------------|
| 5 | Fixed assets | | | | | |
| | Memorial Hall | 18,592 | 18,592 | | | |
| 6 | Debtors | | | | | |
| | Hirers and sundry debtors | 5,336 | 2,495 | | | |
| | Prepayments and accrued income | - | 100 | | | |
| | | <u>5,336</u> | <u>2,595</u> | | | |
| 7 | Cash at bank and in hand | | | | | |
| | Current account | 14,784 | 30,219 | | | |
| | Capital reserve account | 130 | 130 | | | |
| | COIF deposit account | <u>24,146</u> | <u>23,912</u> | | | |
| | | 39,060 | 54,261 | | | |
| | Cash in hand | - | - | | | |
| | | <u>39,060</u> | <u>54,261</u> | | | |
| 8 | Creditors: amounts falling due within one year | | | | | |
| | Trade creditors | 2,389 | 5,574 | | | |
| | Accruals | | | | | |
| | Deferred income | - | - | | | |
| | Gas | - | 274 | | | |
| | Electricity | - | 230 | | | |
| | Water | - | - | | | |
| | Others | - | - | | | |
| | | <u>-</u> | <u>504</u> | | | |
| | | <u>2,389</u> | <u>6,079</u> | | | |
| 9 | Fund analysis | | | | | |
| | Bal b/f 1 January 2022 | | Bal c/f 31 December 2022 | | | |
| | | Income | Expenditure | | | |
| | | | Transfers | | | |
| | Endowed reserve | 18,592 | - | - | 18,592 | |
| | General reserve | 40,777 | 52,223 | (60,964) | (10,000) | 22,036 |
| | Designated reserve | 10,000 | - | - | 10,000 | 20,000 |
| | Total funds | <u>69,369</u> | <u>52,223</u> | <u>(60,964)</u> | <u>-</u> | <u>60,628</u> |

Endowed reserve

As the Memorial Hall Building is held in trust with the Parish Council on behalf of the village, in order to show a true picture with regard to general reserves available to the committee, the cost of the building has been transferred to endowed capital.

The property was revalued on 19th February 2019 for insurance reinstatement purposes

The Memorial Hall was revalued in June 202 £700,000

Current indexed link value for 2021 £795,607

Previous value in 1999 £325,000

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAMPSTHWAITE MEMORIAL HALL

This report on the financial statements of the Charity for the year ended 31 December 2022, which are set out on pages five to eleven, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011.

Respective responsibilities of the Trustees and the examiner

As trustees of the Charity, you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 145 of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and that examination includes a review of the accounting records kept by the Charity and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements 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

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Retired Bank Official

