

Initial Report and Accounts
Ending 31 December 2017

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SHERIFF HUTTON VILLAGE HALL CIO 1169225

Report for the initial period ending 31 December 2017

Sheriff Hutton Village Hall CIO is registered with the Charity Commissioners (No.1169225) and is constituted as a Charitable Incorporated Organisation. When the present hall was built in 1984 the governing body was known as "Sheriff Hutton New Village Hall Trust" (r/c 507406) in order to distinguish it from a previous trust that had been responsible for the old hall, which was still standing at the time. In 2015 it was considered that the Trust model of constitution was no longer appropriate and that a CIO should be the way forward.

This is the first report of the CIO having taken over directly from the "New Village Hall Trust" on 1st October 2017. All the assets of the Trust were transferred to the CIO on this date.

Management structure

The administration of the Capital Fund is the responsibility of the trustees, which can number up to twelve. Day to day management of the Village Hall is delegated from the Trustees to a number of groups each of which is able to focus on specific responsibilities. Trustees exercise their stewardship by each being a member of one of the working groups.

The Operations Group.

This group of nine people is responsible for delivering the cost effective, daily management of the Hall. It does this by providing a venue which is kept in excellent condition and therefore attractive to users. The scale of hiring fees is aimed at ensuring that routine operations are roughly covered by lettings income with due regard to remaining competitive with other village halls. (The lettings income is enhanced with the income from the solar pv panels on the roof.) Routine operations include a five year cycle of redecoration and refurbishment. In 2011 the Main Hall floor received a 10-yearly refurbishment. Careful maintenance over the years means that this floor, which had a 20 year 'book life' in 1984 has been approved for use until 2021.

The Friends of the Village Hall.

There are currently around five 'Friends' but membership is unlimited so this number can vary. The Friends are tasked with having a varied programme of fund-raising to appeal to a wide range of tastes in the Village and surrounding communities. In addition the Friends administer the 200 Club for a regular annual income. Because day to day operations are intended to be covered by lettings income all the monies raised by the Friends are available to be channelled into extraordinary enhancement projects and occasional purchases of long-life equipment.

Play Area Committee.

The Childrens' Play Area adjacent to the hall is in the CIO's ownership. It is very popular and well-used. A separate committee is responsible for its day to day care, carrying out or commissioning routine safety inspections and fund raising when new equipment is required.

Health & Safety Group.

This is a semi-independent group responsible for undertaking the annual risk assessment and ensuring that there is compliance with existing and emerging health and safety issues. They maintain the Hall's Health and Safety file.

Correspondence addresses:

- c/o P J David, Rose Cottages, West Lilling, York, YO60 6RP (Charity Commission matters)
- c/o M Willan, 18 The Croft, Sheriff Hutton, York, YO60 6SQ (Other Trust matters)

Trustees who have served throughout the opening period of the CIO to the end of December 2017:

Chair	Steve Page
Secretary	Martin Willan
Treasurer	Philip David
Others	Ian Read Gillian Fairbotham

Principal Advisors

Independent Examiner	Hunter Gee Holroyd, Club Chambers, Museum Street, York, YO1 7DN
Bankers	Skipton Building Society, Wheelgate, Malton
CIO Reserves	HSBC, 27 Market Place, Malton, North Yorkshire YO17 0LU
Operations	Barclays Bank plc, 25 Yorkersgate, Malton
Play Area	TSB Bank plc, St Helen's Square, York
Friends	

SHERIFF HUTTON VILLAGE HALL CIO 1169225

Objects, Activities and Achievements of the CIO

The objective and ongoing activity since the Hall opened in 1984, and through to the present day has been to provide a facility for recreation, education and leisure for all the people of Sheriff Hutton civil parish. The objectives for trustees, as written in the CIO constitution and in the previous Trust Deed, are reviewed regularly to ensure compliance. It has been the Trustees' declared policy to cover the Hall's running costs solely from hiring income. However, in recent years this has been difficult to achieve and the costs have been met by inclusion of the income from the solar (photo-voltaic) panels.

Public benefit

The trustees consider that the organisation fully complies with the Charity Commission's requirement to demonstrate the provision of benefit to the public. That this requirement and the CIO's objective as stated above are met is amply demonstrated by the Operations Group and Play Area Receipts and Payments Account (page 5) and by the variety of regular hirers, (15 in 2017) from within the Parish and other individual bookings which are embraced in the Lettings Receipts.

Financial Review

	£
Movement in funds	
Transfer of funds from Sheriff Hutton New Village Hall Trust on 1st Oct 2017	48,865
Total receipts in Q4 2017	13,103
Total payments in Q4 2017	9,927
Increase/- Decrease in funds	<u>3,176</u>
Total funds at end of December 2017	<u><u>52,041</u></u>

Reserves

The trustees have a duty to maintain adequate levels of financial reserves, so as to continue to provide a well-kept and up to date hall and facilities. It is acceptance of this which informs their policy on reserves. We also are mindful of the difficulty in raising large sums of money at short notice, and the demands this would place on volunteers' and villagers' capacity to donate/ participate.

	£
We have assessed the desirable level of reserves required as: made up of the following components	44,000
Short term requirements	
Working balance to fund month to month commitments	4,500
Medium and longer term needs	
Replacement of 34 year old boiler - at an uncertain date.	5,500
Amount to cover periodical peaks in planned replacement and repairs	9,000
Play area reserves for maintenance and new equipment	5,000
Long term - replacement of the main hall floor - now assessed to be by 2022. This is estimated to cost (at most recent estimate in 2011) around £25,000 The trustees' view is that the amount built up for this, at the end of the year under review, should be not less than	20,000

The trustees therefore consider that there is an adequate level of funds at the end of December 2017.

The trustees declare that they have approved the trustees' report as above.
Signed on behalf of the charity's trustees



Steve Page
Chairman of Trustees

Date 26th April 2018

SHERIFF HUTTON VILLAGE HALL CIO 1169225

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHERIFF HUTTON VILLAGE HALL TRUST**

We report on the first set of accounts of the Sheriff Hutton Village Hall CIO for the period ending 31 December 2017, which are set out on pages 5 to 8.

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- 1 which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with s130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Grever
Hunter Gee Holroyd Chartered Accountants
Club Chambers
Museum Street
York
YO1 7DN
01904 655202

Date 25 April 2018

SHERIFF HUTTON VILLAGE HALL CIO 1169225

Accounts from incorporation to 31 December 2017

Receipts and Payments Account: Operations Group and Play Area

	2017		2017
	Unrestricted and Total	Restricted	£
Income Receipts			
Trading Activities			
Hiring Charges for the use of the hall			
Regular lettings	3899		3899
Other lettings	1300		1300
	<hr/>		<hr/>
	5200		5200
Play Area Fundraising	251		251
Income from Solar PV	1206		1206
Other Receipts			
Grants & Donations	0		0
Other Receipts	175		175
Total Receipts	<hr/> 6832 <hr/>		<hr/> 6832 <hr/>
Direct Charitable Expenditure			
Repairs and maintenance of the hall and play area	4621		4621
Caretakers wages	1163		1163
Lighting and heating	1457		1457
Telephone & Wifi	143		143
Water charges	73		73
Cleaning & Refuse collection	578		578
Insurances	0		0
	<hr/>		<hr/>
	8035		8035
Other expenditure			
Secretarial and sundry expenses	386		386
Bank charges	0		0
Performing rights licence	0		0
	<hr/>		<hr/>
	386		386
Total Payments	<hr/> 8420 <hr/>		<hr/> 8420 <hr/>
Net Receipts less Payments for the period	-1589		-1589
Operations Cash and Bank Balances as transferred from Trust on 1 October 2017	23898		23898
Play Area Cash and Bank Balances as transferred from Trust on 1 October 2017	4753		4753
Cash and Bank Balances as at 31 December	<hr/> 27063 <hr/>		<hr/> 27063 <hr/>

Notes: There were no restricted funds in 2017
 Trustees were reimbursed for expenses incurred
 (£100.67 M. W. Haste)
 (£205.95 T. Johnson)

SHERIFF HUTTON VILLAGE HALL CIO 1169225

Accounts from incorporation to 31 December 2017

Friends of Sheriff Hutton New Village Hall 200 Club

		2017 £
Income Receipts		
Subscriptions to the 200 Club draws for 2018 prize draws		4635
Payments		
Draw Prizes for Q4 2017	825	
Lottery Licence	20	
		845
Net 200 Club Receipts for the Q4 2017		3790

Friends Fundraising

Income Receipts		
Total fundraising income	1447	
Donations	65	
		1512
Payments		
Fundraising expenses		612
Net Fundraising income for Q4 2017		900

TSB Balance as transferred from Trust on 1 October 2017	17871
Less outstanding draw prizes cashed from Q1-3 2017	50
Add outstanding draw prizes not cashed from this period	125
Less transferred to CIO Skipton Building Society account	16651

Cash and Bank Balances as at 31 December	5985
of which cash	240
TSB Balance at 31 December 2017	5745

Prize payments Q4 2017	
15 @ £25	375
1 @ £150	150
1 @ £100	100
4 @ £50	200
	825

The 21 Winning Members (in alphabetical sequence) were:-

P Bellwood	P Morson
C Calvert	N J Nightingale
A Cawood	J Shuttleworth
S Conway	M Smith
P David	A Warrington
S Douglas	N L Watson
G Fairbotham	D Weston
N Glayser	E Winstanley
J Hendry	R Wood
Image Playgrounds Ltd	N Wright
	S Zilleson

SHERIFF HUTTON VILLAGE HALL CIO 1169225

Accounts from incorporation to 31 December 2017

Receipts and Payments Account: Capital Fund

	Unrestricted £	Restricted £	2017 Total £
Income Receipts			
Trading Activities	0	0	0
Investment Income			
Bank Interest (Skipton Building Society)	0	0	0
Other Receipts	0	0	0
Total Receipts	0	0	0
Payments	0	0	0
Total Payments	0	0	0
Net Receipts/- Payments for the period			0
CIO Cash and Bank Balances as transferred from Trust on 1 October 2017			2,342
Transferred from Friends & Fundraising account			16,651
Overall Balances as at 31st December			18,993

SHERIFF HUTTON VILLAGE HALL CIO 1169225


Accounts from incorporation to 31 December 2017

Statement of Assets and Liabilities

	2017 £
Total Funds transferred to Sheriff Hutton Village Hall CIO (1169225) at 30 September 2017	<u>48,865</u>
Monetary Assets at 31 December 2017	
Bank and Cash Balances	
Day to Day operations	
HSBC Bank account (Operations)	21,896
Barclays Bank account (Play Area)	5,002
Bank deposit account (Play Area)	2
Cash in hand	<u>163</u>
	27,063
Capital Fund & Friends Fundraising	
TSB Bank account	5,705
Add statement discrepancy (corrected 9-1-18)	20
Late 200 club subscription (5-1-18)	20
Skipton Building Society Account	18,993
Cash in hand	<u>240</u>
	24,978
Total Bank and Cash Assets at 31 December 2017	<u>52,041</u>
Debtors	
Hall rents	46
Other accounts	<u>192</u>
Total	238
Liabilities	
200 Club 2017 prize cheques not yet cashed	125
200 Club 2018 prizes	2,440
Creditors for goods and services	<u>2,565</u>
Adjusted Financial Assets as at 31 December 2017	<u>49,714</u>

Non-Monetary Assets

The Village Hall (cost to date approx. £157,000, insured for £700,000)
Furniture and equipment in hall and in the play area (costs unknown, insured for £119,814)
Tables, chairs, stage and kitchen equipment etc.



Philip David
Trust Treasurer
13-Feb-18

SHERIFF HUTTON VILLAGE HALL CIO 1169225

**OPERATIONS GROUP RECEIPTS AND PAYMENTS ACCOUNT
FOR THE 12 MONTHS ENDING 31st DECEMBER 2017**

	£	£		£	£
Balances as at beginning of year	2017	2016		2017	2016
Current Account	21,367	19,950	Normal Running Costs		
Unpresented cheque	-475		Caretakers' Costs	6,658	6,618
Cash in Hand	421	253	Cleaning Materials	483	263
Friends Float Cash	250	250	Contract Cleaning	1,990	2,005
	<u>21,563</u>	<u>20,453</u>	Electricity	861	730
Regular Lettings			Water	276	299
Art Group	635	579	Oil	1,718	1,250
Badminton	990	1,023	Maintenance and repairs	5,306	3,300
Playgroup/Toddlers	1,503	1,221	Secretarial	86	56
Ladies Group	237	249	Insurance	1,480	1,395
History Group	781	1,268	Telephone/Wifi	363	0
Bowls Club	312	282	Performing Rights	490	489
Gardening Club	416	477	Window Cleaning	189	135
Youth Group	1,181	891	Postage	34	60
Parish Council	271	302	Subscriptions & Fees	179	275
Drama Group	0	951	First Aid		
Jumble Sales	1,477	1,473	Refuse Collection	669	635
Luncheon Club	1,056	840	Hygiene Services	328	470
Spinning Group	234	234		<u>21,109</u>	<u>17,979</u>
Keep Fit	2,307	2,112	Other Expenditure		
Field Nats	96	120	Refunds	289	26
Sewing Group	522	390	Equipment	534	2,483
	<u>12,017</u>	<u>12,410</u>	Grass Cutting	1,555	1,165
Other Lettings	4,483	5,326	Bank charges	113	0
Friends fundraising	1,789	656		<u>2,491</u>	<u>3,673</u>
Income from Solar PV	4,055	3,999	Total Expenditure	23,600	21,652
Refunds/Sundry Other Income	723	313	Balances as at end of year		
Grants & donations	1,028	59	Current Account	21,896	21,367
	<u>1,028</u>	<u>59</u>	Unpresented cheque		-475
Total Income	24,095	22,762	Cash in Hand	163	671
				<u>22,059</u>	<u>21,563</u>
Start balance plus income:	<u>45,659</u>	<u>43,215</u>	Final balance plus expenditure:	<u>45,659</u>	<u>43,215</u>
Net income over expenditure	496				

FOR THE 12 MONTHS ENDING 31st DECEMBER 2017

	2017		2016	
	£	£	£	£
Receipts				
Fundraising net of expenses				
Halloween Disco	251		253	
	<u> </u>	251	<u> </u>	253
Grant - Phone mast		0		1,000
Bank Interest		0		0
Total receipts		<u>251</u>		<u>1,253</u>
Payments				
RYNAT Inspections (See note 1)	288			0
Image Playgrounds (New equipment)	1,920			
Total payments		<u>2,208</u>		<u>0</u>
Surplus/(Deficit) for the period		<u>-1,957</u>		<u>1,253</u>
Funds Brought forward		<u>6,961</u>		<u>5,709</u>
Funds carried forward		<u>5,004</u>		<u>6,961</u>
Represented by:				
Community Account		5,002		6,707
Business Premium Account		2		2
Cash in hand		<u>0</u>		<u>253</u>
		<u>5,004</u>		<u>6,961</u>

Note 1

There were two payments in 2017 for RYNAT safety inspections as their account for the 2016 inspection was not received until January 2017.

**VILLAGE HALL FRIENDS AND 200 CLUB RECEIPTS AND PAYMENTS ACCOUNT
FOR THE 12 MONTHS ENDING 31st DECEMBER 2017**

	2017		2016	
	£	£	£	£
Receipts				
Subscriptions to the 200 Club		4680		4720
Donations (including uncashed 200 club prizes from 2015 & 2016)		140		141
Gross receipts from Friends fundraising events				
Easter Coffee morning	234			
Elastic Band concert	976			
Foresters concert	505			
Bulmer Choir concert			341	
Murder Mystery	1,009			
Christmas coffee morning	438		315	
		<u>3,161</u>		<u>656</u>
Total receipts		7,981		5,517
Payments				
200 Club prizes paid		2,440		2,450
Village Hall hire (Ops group income)	161			
Other expenses relating to fundraising	451			
		<u>612</u>		<u> </u>
Total payments		3,052		2,450
Net Fundraising receipts for the year		4,929		3,067
Number of 200 club members		234		236