



NORTH HERTFORDSHIRE DISTRICT COUNCIL

3 November 2023

Our Ref Cabinet Sub-Committee (Council
Charities)/14 November 2023
Contact. Committee Services
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To: Members of the Committee: Councillor Ian Albert, Councillor Ruth Brown and Councillor Alistair Willoughby

NOTICE IS HEREBY GIVEN OF A

MEETING OF THE CABINET SUB-COMMITTEE (COUNCIL CHARITIES)

to be held in the

COUNCIL CHAMBER, DISTRICT COUNCIL OFFICES, GERNON ROAD, LETCHWORTH, SG6 3JF

On

TUESDAY, 14TH NOVEMBER, 2023 AT 6.30 PM

Yours sincerely,

Jeanette Thompson
Service Director – Legal and Community

****MEMBERS PLEASE ENSURE THAT YOU DOWNLOAD ALL AGENDAS AND REPORTS VIA THE MOD.GOV APPLICATION ON YOUR TABLET BEFORE ATTENDING THE MEETING****

Agenda Part I

Item	Page
1. ELECTION OF A CHAIR To elect a Chair of the Cabinet Sub-Committee (Council Charities) for this meeting.	
2. APOLOGIES FOR ABSENCE	
3. MINUTES - 13 DECEMBER 2021 To take as read and approve as a true record the minutes of the meeting of the Committee held on the 13 December 2021.	(Pages 5 - 6)
4. NOTIFICATION OF OTHER BUSINESS Members should notify the Chair of other business which they wish to be discussed at the end of either Part I or Part II business set out in the agenda. They must state the circumstances which they consider justify the business being considered as a matter of urgency. The Chair will decide whether any item(s) raised will be considered.	
5. CHAIR'S ANNOUNCEMENTS Members are reminded that any declarations of interest in respect of any business set out in the agenda, should be declared as either a Disclosable Pecuniary Interest or Declarable Interest and are required to notify the Chair of the nature of any interest declared at the commencement of the relevant item on the agenda. Members declaring a Disclosable Pecuniary Interest must withdraw from the meeting for the duration of the item. Members declaring a Declarable Interest, wishing to exercise a 'Councillor Speaking Right', must declare this at the same time as the interest, move to the public area before speaking to the item and then must leave the room before the debate and vote.	
6. PUBLIC PARTICIPATION To receive petitions, comments and questions from the public.	
7. ANNUAL RETURNS AND ACCOUNTS FOR COUNCIL CHARITIES REPORT OF THE SERVICE DIRECTOR – RESOURCES	(Pages 7 - 36)
<p>This report includes the returns required for each of the Charities/Charitable Trusts administered by the Council. The four Charities/ Charitable Trusts are; Hitchin Town Hall Gymnasium and Workmans Hall Trust, King George's Field Hitchin, Smithson Recreation Ground and Hertfordshire Yeomanry and Artillery Collection. The Charities Sub-Committee approve the accounts and annual reports prior to submission to the Charities Commission, if a return is required.</p>	

Public Document Pack Agenda Item 3

NORTH HERTFORDSHIRE DISTRICT COUNCIL

CABINET SUB-COMMITTEE (COUNCIL CHARITIES)

MEETING HELD IN THE COUNCIL CHAMBER, DISTRICT COUNCIL OFFICES,
LETCWORTH GARDEN CITY
ON MONDAY, 13TH DECEMBER, 2021 AT 3.00 PM

MINUTES

Present: *Councillors: Judi Billing, Elizabeth Dennis-Harburg and Steve Jarvis*

In Attendance: *Ian Couper (Service Director – Resources), Jo Dufficy (Service Director – Customers), Andrew Mills (Service Manager – Greenspace), Doug Traill-Stevenson (Commercial/Trusts Lawyer), William Edwards (CMSM)*

9 ELECTION OF A CHAIR

Audio recording – 1:47

RESOLVED: That Councillor Steve Jarvis be elected as Chair of the meeting.

10 APOLOGIES FOR ABSENCE

Audio recording – 2:10

There were no apologies for absence.

11 MINUTES - 16 DECEMBER 2019, 14 DECEMBER 2020

Audio Recording – 2:30

RESOLVED: That the Minutes of the Meeting of the Committee held on 16 December 2019 and 14 December 2020 be approved as a true record of the proceedings and be signed by the Chair.

12 NOTIFICATION OF OTHER BUSINESS

Audio recording – 2:11

There was no other business notified.

13 CHAIR'S ANNOUNCEMENTS

Audio recording – 2:13

(1) The Chair drew attention to the item on the agenda front pages regarding Declarations of Interest and reminded Members that, in line with the Code of Conduct, any Declarations of Interest needed to be declared immediately prior to the item in question.

14 PUBLIC PARTICIPATION

Audio recording – 2:37

There was no public participation.

15 **ANNUAL ACCOUNTS AND RETURNS FOR COUNCIL CHARITIES**

Audio Recording – 2:48

The Service Director – Resources presented the report on Annual Accounts and Returns for Council Charities along with the attached appendices 1-3.

Councillor Steve Jarvis proposed, Councillor Elizabeth Dennis-Harburg seconded and on the vote it was:

RESOLVED: That the Cabinet Sub-Committee (Council Charities):

- (1) approves the information required by the Charities Commission for the four registered charities so that returns can be submitted prior to the 31st January 2022 deadline.
- (2) notes the requirement for those charities with gross income of more than 25k in their financial year to have their accounts independently examined and, as this applies to King George's Field and Hitchin Town Hall Gymnasium and Workmans Hall, instructs this to be undertaken for those accounts for 2020/21. This will be undertaken by the Shared Internal Audit Service (SIAS).

REASON FOR DECISION: To facilitate the submission of approved returns to the Charities Commission.

The meeting closed at 3.07 pm

Chair

**CABINET SUB-COMMITTEE (COUNCIL CHARITIES)
14 NOVEMBER 2023**

***PART 1 – PUBLIC DOCUMENT**

**TITLE OF REPORT: ANNUAL REPORTS AND ACCOUNTS FOR COUNCIL
ADMINISTERED CHARITIES**

REPORT OF: Service Director: Resources

EXECUTIVE MEMBER: *N/a*

COUNCIL PRIORITY: A brighter future together

1. EXECUTIVE SUMMARY

This report includes the returns required for each of the Charities/Charitable Trusts administered by the Council. The four Charities/ Charitable Trusts are; Hitchin Town Hall Gymnasium and Workmans Hall Trust, King George's Field Hitchin, Smithson Recreation Ground and Hertfordshire Yeomanry and Artillery Collection. The Charities Sub-Committee approve the accounts and annual reports prior to submission to the Charities Commission, if a return is required.

2. RECOMMENDATIONS

- 2.1. That the Charities Sub-Committee approves the information required by the Charities Commission for the four registered charities, so that the returns can be submitted prior to the 31st January 2024 deadline.
- 2.2. That the Charities Sub-Committee notes the requirement for those charities with gross income of more than £25k in their financial year to have their accounts independently examined and, as this applies to King George's Field and Hitchin Town Hall Gymnasium and Workmans Hall, instructs this to be undertaken for those accounts for 2022/23. This will be undertaken by the Shared Internal Audit Service (SIAS).

3. REASONS FOR RECOMMENDATIONS

To facilitate the submission of approved returns to the Charities Commission.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1 None. There is a need to comply with the Charities Commission requirements.

5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS

- 5.1. None applicable.

6. FORWARD PLAN

6.1 This report does not contain a recommendation on a key Executive decision and has therefore not been referred to in the Forward Plan.

7. BACKGROUND

7.1 The Charities commission recommend that “the management of a charity should be kept separate, as far as possible, from the business of the local authority. Depending on the size and circumstances of the charity, it may make sense for a committee of councillors to be allocated to this task. Equally the finances of the trust must be kept separate from those of the Council”.

7.2 This Sub-Committee was established to discharge this duty on behalf of the Council.

7.3 The information provided below is produced by nominated Officers with support from the finance team. Once approved by this Committee, the returns will be submitted by the nominated Officers. For those charities with income under £25k, the Charities Commission only require the submission of summary financial information. For charities with income above £25k, the Charities Commission require the following:

- The preparation of accounts which have been subjected to an independent examination.
- Provide a copy of an annual report
- Answer a set of questions in relation to the charity

7.4 There are further requirements in respect of charities that have an income above £1million and/or assets in excess of £3.26million. These limits are not relevant to any of the Council charities.

8. RELEVANT CONSIDERATIONS

8.1 The following Council Charities are registered with the Charities Commission (with registration number in brackets):

Hitchin Town Hall Gymnasium and Workman’s Hall Trust (CC Number 233752)

8.2 The financial statements for this Trust are included in Appendix 1a and the Service Director: Customers produces the annual report, as included in Appendix 1b. Responses to the questions that the Charities Commission requires answers to are attached at Appendix 4.

8.3 The most significant income source to this Trust was the Council contribution of £65k, which funded a combination of property costs and museum exhibitions and events. As the income figure exceeds £25k an independent review by the Shared Internal Audit Service (SIAS) has been requested.

King George's Field Hitchin (CC Number 1087603)

- 8.4 The financial statements for this Trust are included in Appendix 2a and the Service Manager for Greenspace produces the annual report, as included in Appendix 2b. Responses to the questions that the Charities Commission requires answers to are attached at Appendix 4.
- 8.5 The most significant income source to this Trust was the Council contribution of £29k, which largely funded the ongoing maintenance arising from these playing fields. As the income figure exceeds £25k an independent review by the Shared Internal Audit Service (SIAS) has been requested.

Smithson Recreation Ground (CC Number 264311)

- 8.6 The day to day management of the grounds lies with the Council. The costs of maintaining this land on behalf of the Trust are included in Appendix 3a. As the expenditure (and therefore the income contribution provided by the Council) is less than £25k, the Charity Commission do not require full accounts to be produced. Nor do they require an annual return to be submitted.

Hertfordshire Yeomanry and Artillery Collection (CC Number 1100515)

- 8.7 This is the only charity that does not involve land or buildings. It is a collection of military artefacts bequeathed to the Council by way of a Trust Deed dated 6 August 2003. This collection is managed by the Cultural Services Manager. As the funds are less than £10k (and there is no land or buildings) then all that the Charities Commission requires is a confirmation that nothing has changed with regard to the Collection in the past financial year. The responsible Council officer, the Cultural Services Manager, has confirmed this is the case and that there have been no significant activities or achievements for the charity and nor have there been any decisions taken that required consideration of the public benefit test. Therefore there is no specific return for the sub-committee to approve, and consequently no Appendix.

9. LEGAL IMPLICATIONS

- 9.1. The Council acts as the Trustee for the above mentioned Charities/ Charitable Trusts and this Sub-Committee of the Cabinet is the managing committee appointed on behalf of the Council to manage them. Members when carrying out their duties on the managing committee must act solely in interests of the charity. They do not promote the interests of a 3rd party (i.e. the Council), even if that 3rd party appointed them to the managing committee.
- 9.2. The Sub-Committee's role and function under 5.11.4 (a) (b) and (e) of the constitution is to act on behalf of the Council as a Trustee for all assets of the Council; consider all matters relating to those Trusts including to receive reports on any matter, including the property and financial implications concerning those trust's assets.
- 9.3. The Charities Act 2011 sets out the requirement for Charitable Trustees to maintain accounting records, submit annual returns if gross income exceed £10k and for charities where income exceeds £25k to be examined by an independent examiner (by virtue of sections 130, 169 and 145).

10. FINANCIAL IMPLICATIONS

- 10.1. The Council is subject to the following duties in relation to Charitable Trusts:
- Fiduciary duty as Trustee
 - Contractual duty as the nominee of Fields in Trust (where this applies)
 - Statutory duty as Charity Trustee
 - Statutory duties as a local authority landowner (where this applies)
- 10.2 The costs of an independent examination of the accounts will be around £300 for each of the two charities based on one day of SIAS time.

11. RISK IMPLICATIONS

- 11.1. Good Risk Management supports and enhances the decision-making process, increasing the likelihood of the Council meeting its objectives and enabling it to respond quickly and effectively to change. When taking decisions, risks and opportunities must be considered.
- 11.2 There is a risk that the non-submission of annual accounts and/or returns may result in a financial penalty being levied by the Charities Commission.
- 11.3 All charities must keep accounting records, and prepare annual accounts which must be made available to the public on request, which may represent a resource requirement.

12. EQUALITIES IMPLICATIONS

- 12.1. In line with the Public Sector Equality Duty, public bodies must, in the exercise of their functions, give due regard to the need to eliminate discrimination, harassment, victimisation, to advance equality of opportunity and foster good relations between those who share a protected characteristic and those who do not.
- 12.2. There are no equalities implications arising from this report.

13. SOCIAL VALUE IMPLICATIONS

- 13.1. The Social Value Act and “go local” requirements do not apply to this report.

14. ENVIRONMENTAL IMPLICATIONS

- 14.1. There are no known Environmental impacts or requirements that apply to *this report*.

15. HUMAN RESOURCE IMPLICATIONS

- 15.1 There are no HR implications arising from this report.

16. APPENDICES

- 16.1 Appendix 1a- Financial Statements for Hitchin Town Hall Gymnasium and Workman’s Hall Trust
Appendix 1b- Annual Report for Hitchin Town Hall Gymnasium and Workman’s Hall Trust

Appendix 2a- Financial Statements for King George's Field Hitchin
Appendix 2b- Annual Report for King George's Field Hitchin

Appendix 3a Costs incurred in relation to Smithson Recreation Ground

Appendix 4- Responses to Charity Commission questions

17. CONTACT OFFICERS

17.1 *Ian Couper, Service Director: Resources*
ian.couper@north-herts.gov.uk, ext 4243

18. BACKGROUND PAPERS

18.1 None

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HITCHIN TOWN HALL GYMNASIUM & WORKMAN'S HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended March 31st 2023

	Notes	Unrestricted funds	Restricted funds	Total Funds 2023	Total Funds 2022
INCOMING RESOURCES					
Contribution from North Herts District Council		70,507	-	70,507	65,211
Grants and Donations		9,575	-	9,575	5,931
Sales		7,542	-	7,542	108
Rents Income		107	-	107	633
Museum Talks and Events		4,056	-	4,056	732
Special Events Income		871	-	871	-
Total Incoming Resources:		<u>92,658</u>	<u>-</u>	<u>92,658</u>	<u>72,615</u>
RESOURCES EXPENDED					
	1				
Charitable Activities		92,658	62,458	155,116	136,493
Governance Costs		-	-	-	-
Total Resources Expended:		<u>92,658</u>	<u>62,458</u>	<u>155,116</u>	<u>136,493</u>
Net Incoming Resources for the year before Transfers.		<u>-</u>	<u>- 62,458</u>	<u>- 62,458</u>	<u>- 63,878</u>
Gains/(losses) on revaluation of fixed assets			-	-	138,793
NET MOVEMENT IN FUNDS		-	- 62,458	- 62,458	74,916
Total Funds B/Fwd		-	2,810,623	2,810,623	2,735,707
FUNDS CARRIED FORWARD:-		<u>-</u>	<u>2,748,165</u>	<u>2,748,165</u>	<u>2,810,623</u>

HITCHIN TOWN HALL GYMNASIUM & WORKMAN'S HALL TRUST

Balance Sheet as at 31st March 2023

	Notes	2023	2022
		£	£
Fixed Assets			
Tangible Fixed Assets	2	2,748,165	2,810,623
Total Assets less Current Liabilities		<u>2,748,165</u>	<u>2,810,623</u>
Reserves			
Restricted Funds		2,748,165	2,810,623
Unrestricted Funds		-	-
Total Funds:-	3	<u>2,748,165</u>	<u>2,810,623</u>

HITCHIN GYM AND WORKMAN'S HALL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended March 31st 2023

	2023		2022
	£		£
1 RESOURCES EXPENDED			
Direct Costs			
Indirect Employee Expenses	45		-
Rates	-	-	4,182
Utilities	29,136		24,758
Repairs and Maintenance	32,892		11,449
Premises Insurance and Licences	-		28
Museum Exhibition and events	18,136		26,557
Equipment Purchases and Repairs	9,738		11,470
Fixture and Fittings	1,527		1,471
Stationery	297		201
Hired Services	885		863
Depreciation	62,458		63,878
	<u>155,114</u>		<u>136,493</u>

2 TANGIBLE FIXED ASSETS

Hitchin Town Hall Gym and Workman's Hall

Carrying Value b/fwd at 1st April	2,810,623		2,735,707
Revaluation	-		138,793
Depreciation Charge for Year	- 62,458	-	63,878
Net Book Value at 31st March	<u>2,748,165</u>		<u>2,810,623</u>

	Restricted Funds £	General Unrestricted £	Total £
3 FUNDS			
Balance at Start of the Year	2,810,623	-	2,810,623
Net Incoming (Outgoing) resources for the Year	-	-	-
Depreciation of Fixed Assets	- 62,458	-	- 62,458
Net Movement in Funds	<u>-62,458</u>	-	<u>-62,458</u>
Reserves at the end of the Year.	<u>2,748,165</u>	<u>-</u>	<u>2,748,165</u>

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Trustees' Annual Report for the period

From 1st April 2022 To

31st March 2023

Charity name: HITCHIN TOWN HALL GYMNASIUM AND WORKMAN'S HALL TRUST

Charity registration number: 233752

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the Trust are set out as: "Upon trust to use or permit it to be used as a Gym for the benefit of the residents of Hitchin and for other purposes mentioned in s6(3) Museums and Gymnasiums Act 1891 and also for any other (charitable) purpose for the benefit of the North Hertfordshire District for which North Hertfordshire District Council can lawfully use building and land vested in them"
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Town Hall is a beautiful community facility available to hire for a wide range of private and corporate events. which along with the Museum provides a fantastic community facility for the residents of North Herts and beyond. In the week, a range of classes is held during the day, from Tai Chi to fitness classes, while on weekday nights the hall is rented out for dance lessons, choir practice and Zumba. On Sundays the hall is used by a church group.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The charity's purposes are in accordance with the tests set out in the Public Benefit rules. The trustees are aware of the Public Benefit tests, and would apply them to any relevant decisions. There have been no decisions requiring Trustee consideration during the year.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Town Hall has regular hall hire events such as dance and exercise classes including classes catering for older people.</p> <p>Visitor numbers to the museum were up, at 32,054. The museum put on a range of popular exhibitions, including <i>Paddington</i>, from the British Library, which attracted over 9000 visitors. There was also a very popular exhibition celebrating local South Asian heritage, called <i>Home is where the Herts is</i>. The museum ran art and craft workshops for adults and children, sessions for schools, and monthly day and evening talks. There were also evening visits by Brownies, Rainbows and Cub Scouts.</p> <p>There were 12 volunteers and work experience students, who contributed a total of 211 hours to the museum.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Resources expended of £155k, of which £62k relates to asset impairments and depreciation. The charity generated £22k from grants, donations and sales. The balance is funded from unrestricted funds provided by North Hertfordshire District Council.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Trust's reserves total £2.748m at 31 March 2023. The reserves consist totally of restricted funds. These funds represent the land and equipment assets of the trust.</p> <p>The Trust has no unrestricted funds as at 31 March 2023 that can be expendable at the discretion of trustees in furtherance of the charity's objectives. The Trust's general expenditure is typically greater than general income. As a result, North Hertfordshire District Council provides a contribution to the Trust and unrestricted funds are maintained at a zero balance over time. If the financial situation was to change and the Trust's level of income significantly increased the Trust would need to adopt a policy on an appropriate level of reserves</p>
Amount of reserves held	Para 1.22	£2.748m at 31st March 2023, all restricted funds relating to the value of assets held.
Reasons for holding zero reserves	Para 1.22	The Trust's general expenditure is typically greater than general income. As a result North Hertfordshire District Council provides a contribution to the Trust and unrestricted

		funds are maintained at a zero balance over time.
Details of fund materially in deficit	Para 1.24	N/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None, continuing financial support from North Hertfordshire District Council covers any shortfalls.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	THE COUNCIL AS A CORPORATE BODY IS THE TRUSTEE, COUNCILLORS SIT AS TRUSTEES AND ARE ELECTED BY THE ELECTORS OF NORTH HERTFORDSHIRE

Reference and Administrative details

Charity name	HITCHIN TOWN HALL GYMNASIUM AND WORKMAN'S HALL TRUST
Other name the charity uses	
Registered charity number	233752
Charity's principal address	North Hertfordshire District Council, District Council Offices Gernon Road Letchworth Garden City SG6 1JF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	North Hertfordshire District Council	Corporate Body (represented by Sub Committee consisting of the trustees named below)		
2				
3				
4				
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20				

Corporate trustees – names of the directors at the date the report was approved

Councillor Ian Albert		
Councillor Ruth Brown		
Councillor Alistair Willoughby		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	<p>The Trust comprises of an element of the Hitchin Town Hall comprising the Gymnasium and Workman's Hall. The remainder of the building is in the ownership of North Hertfordshire District Council, which is also the Trustee of the Trust part of the property. Both parts of the property are managed by the District Council (the Trust property under formal agreement) and are used for community purposes, in line with the objectives of the Trust. To affect management of the Trust and ensure separation from the Council, a Sub-Committee with full decision-making powers in the interest of the Trust has been set up comprising of three Members of the Cabinet, whose Portfolios have no direct interest in the Council's part of the building. Since local government re-organisation in 1974, when the Trustee changed from Hitchin Urban District Council to North Hertfordshire District Council, until 2009 the distinction between the Trust owned element of the building and the Council owned element has been lost. The arrangements explained above have been put in place to correct this omission.</p>
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	<p>THE COUNCIL'S ASSET REGISTER DETAILS THAT THE LAND IS HELD IN TRUST.</p>

King George V Charitable Trust

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2023

Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total Funds 2023	Total Funds 2022
INCOMING RESOURCES					
Contribution from North Herts District Council	29,774	-	-	29,774	28,711
Rents Income	100	-	-	100	100
Total Incoming Resources:	<u>29,874</u>	<u>-</u>	<u>-</u>	<u>29,874</u>	<u>28,811</u>
RESOURCES EXPENDED					
Charitable Activities	29,874	5,017	-	34,891	34,046
Total Resources Expended:	<u>29,874</u>	<u>5,017</u>	<u>-</u>	<u>34,891</u>	<u>34,046</u>
Net Incoming Resources for the year before Transfers.	<u>-</u>	<u>-5,017</u>	<u>-</u>	<u>-5,017</u>	<u>-5,235</u>
Gains/(losses) on revaluation of fixed assets		-		-	137
NET MOVEMENT IN FUNDS	<u>-</u>	<u>-5,017</u>	<u>-</u>	<u>-5,017</u>	<u>-5,372</u>
Total Funds B/Fwd	<u>-</u>	<u>95,331</u>	<u>-</u>	<u>95,331</u>	<u>100,703</u>
FUNDS CARRIED FORWARD:-	<u>-</u>	<u>90,314</u>	<u>-</u>	<u>90,314</u>	<u>95,331</u>

King George V Charitable Trust

Balance Sheet as at 31st March 2023

	Notes	2023 £	2022 £
Fixed Assets	2		
Land &			
Buildings		59,537	61,341
Equipment		<u>30,777</u>	<u>33,990</u>
		90,314	95,331
Current Assets			
Debtors		-	-
Current Liabilities			
Creditors		-	0
Assets less Current Liabilities		<u>90,314</u>	<u>95,331</u>
Reserves	3		
Restricted Funds		90,314	95,331
Unrestricted Funds		-	-
Total Funds:-		<u>90,314</u>	<u>95,331</u>

King George V Charitable Trust

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

	2023		2022
	£		£
1 RESOURCES EXPENDED			
Repairs and Maintenance	25,074		24,011
Management Fees	4,800		4,800
Depreciation	5,017		5,235
	<u>34,891</u>		<u>34,046</u>
2 TANGIBLE FIXED ASSETS			
	2023		
	£		
<i>Land & Buildings</i>		<i>Land & Buildings</i>	
	Total	Pavilion	Public Convenience
		Bungalow & Garage	Playing Fields (Land)
Carrying Value b/fwd at 1st April 2022	61,341	0	61,341
Impairments	0	0	0
Depreciation Charge for Year	<u>-1,804</u>	0	<u>-1,804</u>
Net Book Value at 31st March 2023	<u>59,537</u>	-	<u>59,537</u>

		Equipment	
		Wheeled	
		Sports Area	Play Area
	Total		
Carrying Value b/fwd at 1st April 2022	33,990	9,128	24,862
Additions/Replacement			
Depreciation Charge for Year	<u>-3,213</u>	<u>-1,141</u>	<u>-2,072</u>
Net Book Value at 31st March 2023	<u>30,777</u>	<u>7,987</u>	<u>22,790</u>

3 FUNDS	Restricted	General	Total
	Funds	Unrestricted	Funds
	£	£	£
Balance at Start of the Year	95,331	-	95,331
Impairments	0	-	0
Revaluation	0	-	0
Additions	0	-	0
Depreciation of Fixed Assets	<u>-5,017</u>	-	<u>-5,017</u>
Net Movement in Funds	<u>-5,017</u>	-	<u>-5,017</u>
Reserves at the end of the Year.	<u>90,314</u>	-	<u>90,314</u>

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Trustees' Annual Report for the period

From **1st April 2022** To

31st March 2023

Charity name: KING GEORGE'S FIELD HITCHIN

Charity registration number: 1087603

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>A recreation and playing field, to be preserved in perpetuity as a memorial to King George V, under the provision of King George's Fields Foundation.</p> <p>Playing field with sports pitches, play area, skate park, multi-use games area and scout hut. Providing amateur sport and recreation activities for the general public through the provision of buildings, amenities and open space.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Sub-Committee Members acting on behalf of the Trust ensure that through the management of the land, buildings and other assets its objectives are met in the use of the Trusts areas for the provision of as much community benefit as may be possible.</p> <p>This is achieved by making available the field to members of the public, regardless of gender, sexual orientation, race, age, religious belief or disability for a range of purposes.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>The charity's purposes are in accordance with the tests set out in the Public Benefit rules. The trustees are aware of the Public Benefit tests, and would apply them to any relevant decisions. There have been no decisions requiring Trustee consideration during the year.</p>

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The site owned by this charity had been maintained open and accessible for public use during the course of this year. Work had continued to facilitate the activities of the Hitchin Rugby Club and other partners on the site. Maintenance work undertaken on site had included grass cutting, maintenance of the playground, litter collection, weed control and renovation of the sports pitches post season. There had not been any changes to the lease arrangements on site.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Resources expended of £35k, of which £5k relates to asset impairments and depreciation. The charity generates £100 from rents income. The balance is funded from unrestricted funds provided by North Hertfordshire District Council.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Trust's reserves total £90k at 31 March 2022. The reserves consist totally of restricted funds. These funds represent the land and equipment assets of the trust.</p> <p>The Trust has no unrestricted funds as at 31 March 2022 that can be expendable at the discretion of trustees in furtherance of the charity's objectives. The Trust's general expenditure is typically greater than general income. As a result North Hertfordshire District Council provides a contribution to the Trust and unrestricted funds are maintained at a zero balance over time. If the financial situation was to change and the Trust's level of income significantly increased the Trust would need to adopt a policy on an appropriate level of reserves</p>
Amount of reserves held	Para 1.22	£90,314 at 31 st March 2023, all restricted funds relating to the value of assets held.
Reasons for holding zero reserves	Para 1.22	The Trust's general expenditure is typically greater than general income. As a result North Hertfordshire District Council provides a contribution to the Trust and unrestricted

		funds are maintained at a zero balance over time.
Details of fund materially in deficit	Para 1.24	N/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None, continuing financial support from North Hertfordshire District Council covers any shortfalls.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	DEED OF EXCHANGE DATED 12TH OCTOBER 1938, DEED OF EXCHANGE DATED 6TH MARCH 1952, DEED OF RELEASE AND DEDICATION DATED 3RD FEBRUARY 1953
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	THE COUNCIL AS A CORPORATE BODY IS THE TRUSTEE, COUNCILLORS SIT AS TRUSTEES AND ARE ELECTED BY THE ELECTORS OF NORTH HERTFORDSHIRE

Reference and Administrative details

Charity name	KING GEORGE'S FIELD HITCHIN
Other name the charity uses	
Registered charity number	1087603
Charity's principal address	North Hertfordshire District Council, District Council Offices Gernon Road Letchworth Garden City SG6 1JF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	North Hertfordshire District Council	Corporate Body (represented by Sub Committee consisting of the trustees named below)		
2				
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Corporate trustees – names of the directors at the date the report was approved

Councillor Ian Albert		
Councillor Ruth Brown		
Councillor Alistair Willoughby		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	THE COUNCIL HOLDS THE LAND ON BEHALF OF FIELDS IN TRUST (REGISTERED CHARITY 306070). THE TRUST ENSURES THROUGH THE MANAGEMENT OF THE LAND THAT IT IS MAINTAINED FOR PUBLIC BENEFIT.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	THE COUNCIL'S ASSET REGISTER DETAILS THAT THE LAND IS HELD IN TRUST.

Smithson Recreation Ground**Maintenance Costs for Smithsons Rec Hitchin**

Work Type	Area	Unit	Frequency	22/23	Annual Total 22/23
General Grass	2187	M2	Performance	0.1834	401.10
Planted Areas Maintenance	381	M2	10	0.2932	1,117.09
Planted Areas Pruning	381	M2	2	0.3338	254.36
Play Area	1	Item	365	1.0027	365.99
Dog Bin	0	No	52	2.1345	0.00
Litter Bins	2	No	365	0.5013	365.95
Benches	2	No	26	0.5013	26.07
Leaf/Litter Clearance	3471	M2	4	0.0052	72.20
				Total	<u>2,602.74</u>

Maintenance Costs additional to Core Contract schedule

Total Expenditure 2022/23 **2,603**

Transaction Listing of Works Additional to Core Contract Schedule

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Questions required to be answered where income is more is than £10k	Gym and Workmans Hall	King George V	Explanation for responses
Financial Period	1st April 2022 - 31st March 2023	1st April 2022 - 31st March 2023	
Gross Income	92,658	29,874	Spend is greater than income as it includes depreciation
Gross Spending	155,116	34,891	
Income			
Government Contracts (central and local government)- how many	0	0	Income from North Herts Council is non-contractual
Government Contracts- value	0	0	
Government Grants (central and local government)- how many	1	1	Reflects that North Herts Council funds any shortfall between income and spending (excluding depreciation)
Government Grants- value	70,507	29,774	
Income breakdown (£)			
(a) Donations and Legacies	9,575	0	
(b) Charitable activities	0	0	
(c) Other trading activities	12,576	100	
(d) Investments	0	0	
Donations			
Value of single highest donation from a corporate donor	N/a only need to answer if gross income is more than £100k	N/a only need to answer if gross income is more than £100k	
Value of single highest donation from an individual	20	0	Based on highest total known donation (as don't know value of each individual cash donation). Some of the value (around 20%) would not be apportioned to Gym and Workmans Hall, but seems logical to disclose the total amount.
Value of single highest donation from a related party	0	0	
Spend			
Is grant making the main way your charity carries out its purposes	No	No	
What value of grants were made to:			
(a) Individuals	0	0	
(b) Other charities	0	0	
(c) Other organisations that are not charities	0	0	
Any grant recipients that are related parties?	0	0	
Trustee Payments			
Excluding out of pocket expenses, for what were any of the trustees paid during the financial return period	Trustees have not been paid	Trustees have not been paid	
Activities outside of the United Kingdom			
Did your charity receive income from outside the United Kingdom	No	No	
Did your charity deliver charitable activities outside of the United Kingdom	No	No	
Did your charity spend any funds outside the United Kingdom	No	No	
Trading subsidiaries			
Does your charity have any trading subsidiaries	No	No	
Charity Addresses			
Are the public address details displayed on the Register of Charities correct?	Yes	Yes	DCO address is listed
Is this the same address as you use as your administrative headquarters?	Yes	Yes	
Property			
Were any of your charity's properties held by holding or custodian trustees on behalf of your charity (excluding the Official Custodian) during the financial period of this return?	Yes	Yes	Council manages the property on behalf of the charity
Structure and Membership			
Is your charity part of a wider group structure with a parent body and subsidiary bodies?	No, the charity is not part of a wider group structure	No, the charity is not part of a wider group structure	
Other than trustees, does your charity have members who are entitled to vote under the charity's governing document?	No	No	
Employees			
At the end of the financial period of this return, how many:			
a. people were permanently employed by your charity?	0	0	
b. people were on fixed-term contracts with your charity?	0	0	
c. self-employed people were working for your charity?	0	0	
How many of the people above work on behalf of your charity outside of the United Kingdom?	0	0	

Questions required to be answered where income is more is than £10k	Gym and Workmans Hall	King George V	Explanation for responses
What was the total amount spent on employee payroll during the financial period of this return?	0	0	
Did any of your charity's employees receive total employment benefits of £60,000 or more in the financial period of this return?	0	0	
What was the value of the total employee benefits (including salary) provided by your charity to its highest paid employee in the financial period of this return?	0	0	
Volunteers			
Excluding trustees, please provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?	12	200	
Governance			
Which of the following policies and procedures did your charity have in place at the end of the financial period of this annual return?			
a. internal charity financial controls policy and procedures	Yes	Yes	Adopts the Council controls/ policy
b. safeguarding policy and procedures	Yes	Yes	Adopts the Council controls/ policy
c. financial reserves policy and procedures	No	No	Charity does not have any reserves
d. complaint's policy and procedures	Yes	Yes	Adopts the Council controls/ policy
e. serious incident reporting policy and procedures	Yes	Yes	Adopts the Council controls/ policy
f. internal risk management policy and procedures	Yes	Yes	Adopts the Council controls/ policy
g. trustee expenses policy and procedures	No	No	Trustees do not incur expenses
h. trustee conflicts of interest policy and procedures	Yes	Yes	Adopts the Council controls/ policy
i. investing charity funds policy and procedures	No	No	Charity does not have any funds to invest
j. campaigns and political activity policy and procedures	No	No	
k. bullying and harassment policy and procedures	Yes	Yes	Adopts the Council controls/ policy
l. social media policy and procedures	No	No	
m. engaging external speakers at charity events policy and procedures	No	No	
Safeguarding			
Has your charity provided services to children and/or adults at risk in the financial period of the return?	No	No	
Excluding Basic DBS Checks, has your charity obtained the required level of DBS Checks for all roles which are eligible for them in the financial period of this return?	DBS checks are not required other than Basic DBS checks	DBS checks are not required other than Basic DBS checks	
Serious incidents			
Has your charity reported all serious incidents (including any historical incidents) that the charity became aware of during the financial period of this return?	No	No	