

**Shap Community CIO  
Annual Report and Accounts  
For the Year Ended 31 March 2022**

**Report of the Trustees for the year ended 31st March 2022**

The Trustees of Shap Community CIO present its report and financial statements for the year ended 31 March 2022.

Reference and Administrative Information Charity Name: Shap Community CIO

Charity registration number: 1160966

Registered Office and operational address: The Old Courthouse Main Street Shap  
Cumbria CA10 3NL

**Trustees**

Mrs Janet Wood (Chair)

Mr George Payne

Mrs Lynne Rumsey

Mr Alan Sowerby

Bankers Cumberland Building Society, Cumberland House, Cooper Way,  
Parkhouse, Cumbria, CA3 0JF

**Introduction**

Following the difficulties of the year to March 2021 due to closures and cancellation of events associated with the COVID pandemic we looked forward in April 2021 to the gradual return of public access and activities. However the appearance of new variants of the disease meant that we were faced with adaptations to opening times and COVID secure measures as appropriate throughout the year. The Playgroup resumed in April 2021 and the Library Link also reopened then albeit with reduced hours due to health restrictions for some volunteers.

Grant support from Eden District Council Covid Recovery Fund was beneficial when we had very little income from room hire, commission on sales or fundraising events. Gradually we were able to return to 2019 opening hours as the year progressed. From the end of July we encouraged the return of the social groups who previously met at The Old Courthouse – with very limited success, many still being very wary of returning to social events.

A major new event in our calendar is a monthly Farmers' and Makers' Market that is a joint initiative between Shap Parish Council and ourselves. Our aims are to provide local producers and artisans with an opportunity to showcase and sell their goods and to help stimulate the local economy by attracting both local residents and visitors to the markets. It has helped to sustain footfall at The Old Courthouse and encourages visitors to our exhibitions throughout the year.

#### **Trustees**

The majority of our Management Meetings took place in person (only two on Zoom). Liz Kerrey resigned during the year due to health issues. She was a very dedicated Trustee and carried out many additional voluntary duties – she will be sorely missed from our team. Individual Trustees take responsibility for different areas and, in consultation with members of interested parties and supporters of the project, have regular monthly meetings to discuss various aspects of day-to-day operations and future planning. Responsibility is designated as follows;

- Finance – G Payne
- Funding – G Payne & J Wood
- Building – A Sowerby
- Media – J Wood
- Exhibitions – L Rumsey

Shap Community CIC continues to look for more people to assist in the management of the Charity.

#### **Volunteers**

The COVID pandemic continued to impact on the availability of our existing volunteers. Local advertising to recruit volunteers resulted in a new Minutes Secretary for our meetings. We contacted Cumbria Council for Voluntary Service to help us promote volunteering opportunities and set plans in motion for a community event to be held on 1.06.22 to raise awareness of the work done by volunteers in our community and hopefully help recruitment.

#### **Policies and Procedures**

Throughout the year our emphasis was on making our building COVID –secure and reviewing requirements in response to government guidance. Our User Terms and Conditions were updated accordingly. We reviewed our Aims and Objectives and plan to review our Policies in the coming year.



### **Risk Management**

The Trustees of the Charity continue to regularly review and assess the risks encountered in the day-to-day operation of The Old Courthouse as well as the risks inherent in managing exhibitions and events organised by the Charity; whether held within the building or at external venues. We continue to work with Ansvar Insurance for our Building, Contents, Public Liability and Trustees Indemnity insurance. Risks associated with the COVID pandemic were regularly reviewed acting in accordance with advice available on the government website, from ACT (Action with Communities in Cumbria), Cumbria County Council Library Service and Eden District Council.

### **Building Issues**

The COVID recovery funding allowed us to meet ongoing utility costs whilst unable to derive income from our pre-pandemic funding streams. We considered how best to use any excess to improve facilities and this included;

- Repainting the weatherboards and guttering (completed)
- Reorganisation of library shelving to create a flexible, well ventilated space (completed)
- Improvements to lighting to enhance various rooms (due to start)
- New furniture and fittings to improve the visual aspect and create more flexible display space for the gallery (partially completed)
- Use of outdoor space – gazebo to cover the front terrace, used for outdoor activities including musical events (purchased)
- Improvements to signage to encourage footfall (partially completed)
- Security Cameras- to improve overall security of the building (quote obtained, awaiting preparatory electrical work being done)

Lack of volunteer capacity impeded any progress re improvements to the rear yard and entrance.

### **Funding**

Eden District Council Covid Recovery Grant £8000

EDC Omicron Hospitality and Leisure Grant £2667

EDC Welcome Back Eden Fund re signage £654

### **Reserves**

The Trustees regularly review the level of reserves in the light of the needs of the Charity and the Trustees' assessment of the level of financial risk facing the Charity. Risks to operating finances are assessed as low. The Charity may need to set aside funds for other purposes, most likely concerning the fabric of the

building, although funding will continue to be sought for any major works. During 2021/22 the Charity has operated under government restrictions, which have impacted on the ability of the Charity to generate income, although the Charity has been the beneficiary of government support. The Charity's reserves are sufficient to manage an extended period of operation. The Trustees have agreed to maintain a reserve of £10,000 to cover unanticipated maintenance costs and to support operations until activity levels return to normal.

### **Social Events**

During May and June we supported the local Cubs and Beavers group by providing a room for them to use for their meetings until they were able to resume meeting in the school. Following the halt to social events in 20/21 the Cuppa and Knit and Natter activities began again at the end of July but with very little take up. The Writing group continued to meet during the year. The majority of the meetings took place on Zoom but during September those who were able visited an Art Trail and the group also took part in a live poetry evening at The Old Courthouse with D.C. Johnson. Those involved in the Gardening and Music groups felt the time was still not right to resume but a new monthly Environmental Reading Group began in September and has a good regular attendance.

### **Arts and Outreach Events**

Exhibitions and events were limited at the beginning of the year due to the pandemic. Covid restrictions were then lifted, therefore we commenced exhibitions showcasing several artists work from Dumfries and Galloway and Cumbria. The exhibitions commenced in June until the end of September providing the local and wider community the opportunity to view and meet the artists. We continued to display from October to February art and crafts created by members of the community. Other events held were a Live poetry event in September, 'Shap Shape and Bristol Fashion', with poet David C. Johnson with contributions from the Old Courthouse Writers, and a Fairtrade event in November. We created a 2022 Calendar containing images of local scenes with the addition of poetry contributed by the Writing Group.

We continued to associate with the Eden Valley Artistic Network in providing music events; these took place in October, November, and March with limited, distanced, seating. We also continued to work with The Wordsworth Trust to create events and to promote their activities off site.



### **Future Plans During 2022/23**

we plan to ;

- work within COVID restrictions to resume hosting events and exhibitions
- encourage community groups to re-engage with activities at The Old Courthouse
- provide a safe place for social interaction
- progress plans to improve the rear entrance and playgroup outdoor play area
- progress plans re a feasibility study regarding development of the site at the rear of the building
- continue to support our local community and seek ways to reach out to the disadvantaged
- continue to work with Eden District Council and the Yorkshire Dales National Park to develop our capacity to deliver information for visitors

## Independent Examiner's Report on the Accounts

Report to the Trustees of Shep Community Charitable Incorporated Organisation

Registered Charity: 1160966

Accounts for the year ended 31 March 2022

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit \_\_\_\_\_ is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with 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 explanations from the 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 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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have 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.

Signed:



Date: 30/1/23

Name:

Beverley Warrington

Relevant professional qualification

Chartered Accountant

Address:

Hill Top  
Lanehead  
Bishop Auckland  
DL13 1AT.

	Year Ended 31 March 2022			Year Ended 31 March 2021		
Note	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>Income and endowments from</b>						
<b>Donations and legacies</b>						
Donations	1,324	-	1,324	313	-	313
Grants	10,667	654	11,321	19,669	2,750	22,419
Music Group income	-	-	-	-	-	-
<b>Other trading activities</b>						
Income from Events & Exhibitions	52	-	52	-	-	-
Income from Monthly Market	1,067	-	1,067	-	-	-
Room Hire	657	-	657	-	-	-
Sale of calendars	632	-	632	-	-	-
Activities to generate funds (sales)	3,172	-	3,172	673	-	673
<b>Income from investments</b>						
Interest Received	-	-	-	62	-	62
	-	-	-	-	-	-
<b>Total income and endowments</b>	<b>17,571</b>	<b>654</b>	<b>18,225</b>	<b>20,717</b>	<b>2,750</b>	<b>23,467</b>
<b>Expenditure on</b>						
<b>Charitable Activities</b>						
Electricity	952	-	952	1,368	-	1,368
Gas	957	-	957	676	-	676
Telephone/Broadband	884	-	884	747	-	747
Water	937	-	937	612	-	612
Building & Liability Insurance	927	-	927	906	-	906
Capital expense from funding	150	210	360	25	2,750	2,775
Cost of sales	2,357	-	2,357	500	-	500
Monthly Market	74	-	74	-	-	-
Other Repairs and Maintenance	1,232	-	1,232	-	-	-
Cleaning	693	-	693	135	-	135
Equipment Expense	3,189	-	3,189	-	-	-
Music license	276	-	276	-	-	-
Postage	5	-	5	-	-	-
Stationery	22	-	22	-	-	-
Sundries	-	-	-	167	-	167
Tea & Coffee	4	-	4	18	-	18
Calendars	334	-	334	283	-	283
Gifts and donations	-	-	-	70	-	70
Covid measures	16	-	16	391	-	391
<b>Total expenditure on raising funds</b>	<b>13,009</b>	<b>210</b>	<b>13,219</b>	<b>5,898</b>	<b>2,750</b>	<b>8,648</b>
<b>Interest expense</b>	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>4,562</b>	<b>444</b>	<b>5,006</b>	<b>14,819</b>	<b>-</b>	<b>14,819</b>
<b>Retained income at start of year</b>	<b>30,022</b>	<b>2,861</b>	<b>32,883</b>	<b>15,203</b>	<b>2,861</b>	<b>18,064</b>
<b>Retained income at end of year</b>	<b>34,584</b>	<b>3,305</b>	<b>37,889</b>	<b>30,022</b>	<b>2,861</b>	<b>32,883</b>

The Notes below form part of these accounts.



**Shap Community Charitable Incorporated Organisation**  
**Balance Sheet**

**As at 31 March 2022**

	<b>At 31 March 2022</b>			<b>At 31 March 2021</b>		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>Non-Current Assets: Property, Plant and Equipment</b>						
1.5, 2						
<del>Old Courthouse Building</del>	-	285,000	285,000	-	285,000	285,000
Land adjacent to Old Courthouse	50,000	-	50,000	50,000	-	50,000
Fixtures and Fittings	3,200	-	3,200	3,200	-	3,200
	<del>53,200</del>	<del>285,000</del>	<del>338,200</del>	<del>53,200</del>	<del>285,000</del>	<del>338,200</del>
<b>Investments</b>						
Deposit Account	3,255	3,151	6,406	3,599	2,707	6,406
<b>Current Assets</b>						
Debtors	638	-	638	180	-	180
Cash at bank and in hand	31,143	154	31,297	26,525	154	26,679
	<b>31,781</b>	<b>154</b>	<b>31,935</b>	<b>26,705</b>	<b>154</b>	<b>26,859</b>
<b>Current Liabilities</b>						
Accrued expenditure	(452)	-	(452)	(382)	-	(382)
	<del>(452)</del>	<del>-</del>	<del>(452)</del>	<del>(382)</del>	<del>-</del>	<del>(382)</del>
<b>Net Current Assets</b>	<b>31,329</b>	<b>154</b>	<b>31,483</b>	<b>26,323</b>	<b>154</b>	<b>26,477</b>
<b>Net Assets</b>	<b>87,784</b>	<b>285,385</b>	<b>373,069</b>	<b>83,222</b>	<b>287,861</b>	<b>371,083</b>

**The Funds of the Charity**

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>Non-Distributable Reserves</b>						
<del>Old Courthouse land and buildings</del>	-	285,000	285,000		285,000	285,000
Sports Hall site adjacent to Old	50,000	-	50,000	50,000	-	50,000
Fixtures and fittings	3,200	-	3,200	3,200	-	3,200
	<del>53,200</del>	<del>285,000</del>	<del>338,200</del>	<del>53,200</del>	<del>285,000</del>	<del>338,200</del>
<b>Distributable Reserves</b>						
Retained income	34,584	3,305	37,889	35,022	2,861	32,883
	<b>87,784</b>	<b>285,385</b>	<b>373,069</b>	<b>83,222</b>	<b>287,861</b>	<b>371,083</b>



## Notes to the Financial Statements

### 1 Accounting Policies

- 1.1 The financial statements have been prepared on an accruals basis.
- 1.2 The financial statements have been prepared under the historical cost convention, with the exception that property, plant and equipment is shown at valuation on acquisition, details of which are shown under note 2. The financial statements have been prepared under the Charities Statement of Recommended Practice (SORP) FRS102, except where otherwise noted.
- 1.3 The following are the key assumptions used and sources of estimation uncertainty in the preparation of the financial statements.
- Assumptions**  
The financial statements have been prepared on the going concern basis. The Trustees consider that there are no significant risks affecting this assumption.
- Estimation uncertainty**  
Depreciation has not been provided on buildings as no suitable estimate is available. This is a departure from FRS102.
- 1.4 The charity has taken advantage of the exemption under Section 7.1B of FRS102 which exempts small entities from the requirement to prepare a statement of cash flows.
- 1.5 Property, plant and equipment.
- Property plant and equipment are disclosed at original valuation on acquisition. This comprises:
- |                                   |  |
|-----------------------------------|--|
| Old Courthouse land and buildings | Valuation by Cumbria County Council (Transferor) at time of transfer   |
| Sports Hall site                  | Valuation by Trustees based on information from Cumbria County Council |
| Equipment and fittings            | Valuation by Trustees  |

### 2 Property, Plant and Equipment

At 31 March 2021 and at 31 March 2022

	Land and Buildings	Equipment	Total
	£	£	£
Land and buildings comprise			
Old Courthouse	285,000		285,000
Land on Sports Hall site	50,000		50,000
Equipment and fittings		3,200	3,200
	335,000	3,200	338,200

The land and building components of the Old Courthouse have not been separated. As the Trustees expect to maintain the building to a suitable standard for its continued use in the foreseeable future, they do not consider that a formal valuation, for the purpose of establishing the respective values of the separate elements, is

Depreciation has not been provided on the building in the current period.

Equipment and fittings are maintained at valuation.

Additions and enhancements to property, plant and equipment are charged to expenses as they are incurred.

In the opinion of the Trustees, the market value of land and buildings is not significantly different from the values disclosed in the Financial Statements. A formal impairment review has not been conducted, but the Trustees consider that there is no indication of impairment of land and buildings.

### 3 Related party transactions

None of the Trustees has entered into any transactions with the Charity during the period.

None of the Trustees holds any office or position which could give rise to a conflict of interest with their duty as Trustee.

No remuneration was received by Trustees from the Charity during the period.

### 4 Events after the balance sheet date

There have been no events after the balance sheet date which impact on these accounts.