

**Shap Community CIO  
Annual Report and Accounts  
For the Year Ended 31 March 2024**

**Report of the Trustees for the year ended 31st March 2024**

The Trustees of Shap Community CIO present its report and financial statements for the year ended 31 March 2024.

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

Mrs Jane Newton

**Bankers**

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

Co-operative Bank, P.O. Box 101, 1 Balloon Street, Manchester M60 4EP

**Introduction**

Dedication and collaboration were key to our success at The Old Courthouse during the year to 31.03.24 (more details further through the report). Dedication came from our team of volunteers and we collaborated with artists, environmental groups and charities, musicians, Library Services, Wordsworth Trust, Eden Valley Artistic Network, Yorkshire Dales National Park (Westmorland Dales), Friends of the Lake District, Shap Parish Council, Shap Local History Group, Westmorland and Furness Council (especially the Tourism team).

The Trustees have begun working with architect, Rod Hughes on a Needs and Options Review to consider ways to further improve the energy efficiency of The Old Courthouse and options for the appropriate use of land on the site at the rear of the building.

**Trustees**

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 & Lettings – G Payne,
- Funding – G Payne, J Wood, J Newton
- Building – A Sowerby
- Media – J Wood, L Rumsey (Facebook), P Neaves (website)
- Exhibitions – L Rumsey

**Volunteers**

Our volunteer numbers remained stable throughout the year. Despite some interest shown from potential volunteers it remains difficult to find people who are willing to commit on a regular basis. We continue to look for ways that new volunteers can be involved.

### **Policies and Procedures**

Safeguarding policy full review completed, approved August 2023

Data Protection and Treasury and Finance policies fully reviewed and approved February 2024

Two new volunteers came forward to assist with H & S Policy review.

### **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.

### **Building Issues**

- Completion of lighting works and improvements to presentation facilities
- Upgrading of website and room booking system
- Redecoration of library area
- Erection of new streetside noticeboard

### **Funding**

CCF (Holehird Trust)	Premises development feasibility study	1,800
Arts Council Funding (£1600)	Poetry workshops and events for writing group	1,440
Westmorland & Furness Council	Signage and new tables	1,000

### **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. 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.

### **Social Events**

The following groups met regularly through 2023/24; Playgroup, Library users, Zero Carbon Environmental Reading group, Writing Group, Gardening Group, Music group, Knit and Natter group and the Cuppa and Company social group. We held a social event in January for our volunteers and regular attendees, comprising music provided by the Old Courthouse musicians, quiz, game and bring and share food.

### **Arts and Outreach Events**

We ran monthly exhibitions from April through to October. They covered informative displays about the local environment and art exhibitions, in a variety of subjects and media, showcasing the work of amateur and professional artists. These exhibitions provided the local and wider community with the opportunity to meet the artists and discuss their work.

In April we launched the Shap Outdoor Festival which we hope becomes an annual event. It brought together local environmental groups such as the R.S.P.B., Penrith Red Squirrel Group, Cumbria Wildlife Trust, Friends of the Lake District and Cumbria Lichens. In addition to the informative exhibition we also held several walks and talks

on the local environment led by speakers and guides from the above mentioned organisations. In May we provided a venue for 'The Westmorland Dales' for their interactive display on 'Our Common Heritage', highlighting the changes that are underway in the use of Commons and the effect this is having on the traditional way of hill farming. Several special talks and events linked to the production of wool took place. Members of the community were encouraged to contribute with their own memories and comments. Two exhibitions featuring original artwork spanned the summer months; firstly 'Mountains to Moorlands' followed by 'Memories and Imagination'. Our last exhibition of the season, 'Wonderful Woodlands' embraced additional work from the Shap Writing Group, Shap Playgroup and Shap C of E School as well as contributions from local craftspeople and photographers. This became quite a community event. All exhibitions throughout the season were well attended by the local community, visitors to the area and Shap C of E School who incorporate visits to the various exhibitions as part of their curriculum.

From November to February the exhibition space was used to give artists and craftspeople resident in Shap the opportunity to share their creative skills with the community. The 'Shap Fell Model Show' featuring transport layouts took place in the Memorial Hall on Sunday 24<sup>th</sup> March and we took the opportunity to have 'Shap Fell' related artwork on display in our gallery and showed two screenings of 'The Story of Shap Fell' film. This brought new visitors to The Old Courthouse.

During the winter months we continued to be a venue for the Eden Valley Artistic Network for monthly music evenings. We involved the community in creating a calendar of local views, with poetry captions by the Shap Writing Group and also provided a Fair Trade event, workshops arranged in conjunction with Penrith Library and a 'Zine' event arranged with Lakeland Arts and Cumbrian Library Services. We worked with The Wordsworth Trust on poetry readings and a book reading and signing event with local author Katie Hale.

February saw the erection of an interpretation board placed on the outer boundary wall of the Old Courthouse - easily visible for residents and visitors. This was the result of the Westmorland Dales 'A Way Through' project and their collaboration with Shap Community CIO and Shap Local History Group. Throughout the year we worked with the Shap Parish Council and Westmorland and Furness Council Tourism representatives to provide information for a new 'Visit Shap' leaflet covering Shap and the surrounding area. This was launched in March. We collaborate with Shap Parish Council to organise and publicise the monthly March to December Shap Farmers' and Makers' Market. Different musicians take part on the Terrace at The Old Courthouse each month and special exhibitions and attractions help to increase footfall and awareness of The Old Courthouse.

## **Future Plans During 2024/25**

we plan to ;

- provide a safe place for social interaction and encourage community groups to engage with activities
- help promote Shap and the surrounding area by distributing the 'Visit Shap' leaflet and providing a varied programme of exhibitions and events working with artists, local environmental organisations
- identify priorities to improve the energy efficiency of the building
- identify options for the development of the land at the rear

## **Independent Examiner's Report on the Accounts**

### **Report to the Trustees of Shap Community Charitable Incorporated Organisation**

**Registered Charity: 1160966**

**Accounts for the year ended 31 March 2024**

#### **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 Acthave 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:** 03-Jan-24

**Name:** Beverley Warrington

**Relevant professional qualification:** Chartered Accountant

**Address:** Hill Top, Lanehead, Co Durham, DL13 1AT

Note	Year Ended 31 March 2024			Year Ended 31 March 2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>Income and endowments from</b>						
<b>Donations and legacies</b>						
Donations	1,860	-	1,860	1,360	-	1,360
Grants	-	4,240	4,240	470	6,174	6,644
<b>Other trading activities</b>						
Income from Events & Exhibitions	859	-	859	1,220	-	1,220
Income from Monthly Market	976	-	976	1,149	-	1,149
Room Hire	1,878	-	1,878	1,598	-	1,598
Courses	-	-	-	761	-	761
Calendar sales	144	-	144	-	-	-
Activities to generate funds (sales)	2,923	-	2,923	7,937	-	7,937
<b>Income from investments</b>						
Interest Received	135	-	135	-	-	-
<b>Total income and endowments</b>	<b>8,775</b>	<b>4,240</b>	<b>13,015</b>	<b>14,495</b>	<b>6,174</b>	<b>20,669</b>
<b>Expenditure on</b>						
Charitable Activities						
Advertising	-	-	-	-	-	-
Electricity	1,871	-	1,871	950	-	950
Gas	1,075	-	1,075	952	-	952
Telephone/Broadband	898	-	898	983	-	983
Water	1,064	-	1,064	1,166	-	1,166
Building & Liability Insurance	1,017	-	1,017	966	-	966
Capital expense from funding	-	564	564	-	3,674	3,674
Cost of sales	1,799	-	1,799	6,877	-	6,877
Course expenses	-	-	-	200	-	200
Events & Exhibitions	50	-	50	105	-	105
Monthly Market	26	-	26	71	-	71
Electrical Maintenance	2,329	-	2,329	5,955	-	5,955
Other Repairs and Maintenance	863	-	863	701	-	701
Cleaning	964	-	964	752	-	752
Equipment Expense	106	-	106	528	-	528
Music license	155	-	155	136	-	136
Postage	-	-	-	4	-	4
Stationery	-	-	-	186	-	186
Sundries	29	1	30	31	-	31
Tea & Coffee	79	-	79	4	-	4
Calendars	339	-	339	312	-	312
Covid measures	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>12,664</b>	<b>565</b>	<b>13,229</b>	<b>20,879</b>	<b>3,674</b>	<b>24,553</b>
Interest expense	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>(3,889)</b>	<b>3,675</b>	<b>(214)</b>	<b>(6,384)</b>	<b>2,500</b>	<b>(3,884)</b>
<b>Retained income at start of year</b>	<b>28,200</b>	<b>5,805</b>	<b>34,005</b>	<b>34,584</b>	<b>3,305</b>	<b>37,889</b>
<b>Retained income at end of year</b>	<b>24,311</b>	<b>9,480</b>	<b>33,791</b>	<b>28,200</b>	<b>5,805</b>	<b>34,005</b>

The Notes below form part of these accounts.

# Shap Community Charitable Incorporated Organisation

## Balance Sheet

		At 31 March 2024			At 31 March 2023		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
<b>Non-Current Assets: Property, Plant and Equipment</b>							
	1.5, 2						
Old Courthouse Building		-	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
		<b>53,200</b>	<b>285,000</b>	<b>338,200</b>	<b>53,200</b>	<b>285,000</b>	<b>338,200</b>
<b>Investments</b>							
Deposit Account		<b>3,390</b>	<b>3,151</b>	<b>6,541</b>	3,255	3,151	6,406
<b>Current Assets</b>							
Debtors		1,324	-	1,324	850	-	850
Cash at bank and in hand		20,047	6,329	26,376	24,339	4,916	29,255
		<b>21,371</b>	<b>6,329</b>	<b>27,700</b>	25,189	4,916	30,105
<b>Current Liabilities</b>							
Accrued expenditure		(450)	-	(450)	(244)	(2,262)	(2,506)
		<b>(450)</b>	<b>-</b>	<b>(450)</b>	<b>(244)</b>	<b>(2,262)</b>	<b>(2,506)</b>
<b>Net Current Assets</b>		<b>20,921</b>	<b>6,329</b>	<b>27,250</b>	24,945	2,654	27,599
<b>Net Assets</b>		<b>77,511</b>	<b>294,480</b>	<b>371,991</b>	<b>81,400</b>	<b>290,805</b>	<b>372,205</b>
<b>The Funds of the Charity</b>							
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
<b>Non-Distributable Reserves</b>							
Old Courthouse land and buildings		-	285,000	285,000		285,000	285,000
Sports Hall site adjacent to Old Courthouse		50,000	-	50,000	50,000		50,000
Fixtures and fittings		3,200	-	3,200	3,200		3,200
		<b>53,200</b>	<b>285,000</b>	<b>338,200</b>	<b>53,200</b>	<b>285,000</b>	<b>338,200</b>
<b>Distributable Reserves</b>							
Retained income		<b>24,311</b>	<b>9,480</b>	<b>33,791</b>	28,200	5,805	34,005
		<b>77,511</b>	<b>294,480</b>	<b>371,991</b>	<b>81,400</b>	<b>290,805</b>	<b>372,205</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 2023 and at 31 March 2024

	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
	<b>335,000</b>	<b>3,200</b>	<b>338,200</b>

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 propose of establishing the respective values of the separate elements, is justified.

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.