

# WARCOP PARISH HALL

England & Wales · Charity number 1163290

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-08-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Warcop Parish Hall  
Warcop  
Appleby-In-Westmorland  
Cumbria  
CA16 6NX

**Phone** 07739 312023

**Email** [nikkimcdowall@outlook.com](mailto:nikkimcdowall@outlook.com)

**Website** [www.warcopparishhall.co.uk](http://www.warcopparishhall.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE TO ESTABLISH AND RUN A VILLAGE HALL AND TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF WARCOP ("AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

**Activities:** The Charity will be expanding the services already provided to the Community from its base in Warcop Parish Hall.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Animals, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£41,496	£81,226	-	-
2024-02-29	£40,602	£76,784	-	-
2023-02-28	£377,409	£41,687	-	-
2021-08-31	£21,100	£6,472	-	-
2020-08-31	£20,272	£7,968	-	-

## Trustees

Name	Role	Appointed
Nicola Jane McDowall	Chair	2024-01-11
ALAN BURGESS		2016-09-01
Andrew Parkinson		2024-11-18
Dymitr Langner		2024-11-18
Julie Bayley		2024-07-04
LOIS WISEMAN		2016-07-11
PATRICIA BURGESS		2016-09-01

**WARCOP PARISH HALL**

England & Wales - Charity number 1163290

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 28 February 2025  
for  
WARCOP PARISH HALL CIO**

John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

**WARCOP PARISH HALL CIO**

**Contents of the Financial Statements  
for the Year Ended 28 February 2025**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 11

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# WARCOP PARISH HALL CIO

## Report of the Trustees for the Year Ended 28 February 2025

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The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **General Charitable Purposes**

The objectives of the charity, which is constituted as a Charitable Incorporated Organisation (CIO), are in summary to provide a parish hall for the benefit of the inhabitants of the parish of Warcop with specific reference to recreation and social welfare and in accordance with equality, available to all.

The main charitable purposes of the charity are:

Education/training, Religious Activities, Arts/culture/heritage/science - such as the annual Art & Craft Exhibition, monthly Remote Cinema and weekly art class. Amateur Sport, Recreation, Other Charitable Purposes, such as supporting the Great North Air Ambulance charity with bi-annual bag collections at the hall.

#### **Who the charity helps:**

Children/young people, for example Warcop Primary School, make regular use of the hall for PE lessons and shows. Weekly Baby Sensory and Taekwondo sessions. Older people with Extend Exercise classes. People with disabilities. The general public including weekly and monthly Coffee Mornings and 'Soup & Pud' lunches.

#### **How the charity helps:**

Provides Buildings/facilities/open space, Provides Services such as the weekly Post Office and encourages other services such as the local butchers van.

#### **Objectives and activities**

Warcop Parish Hall Trustees are dedicated to maximising the usage of the hall, and to continue to develop the hall's facilities to ensure that the hall is an excellent community facility. The hall has continued to carry out its essential maintenance programme. Board meetings and subcommittee meetings have been held regularly through the year.

## WARCOP PARISH HALL CIO

### Report of the Trustees for the Year Ended 28 February 2025

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#### **ACHIEVEMENT AND PERFORMANCE**

The Charity's governance is based on its Constitution and overseen by the board and sub-committees of Finance & Development, Premises and Events (the latter being made up of a combination of trustees and volunteers.)

Warcop Parish Hall is now in its tenth year and continues to go from strength to strength with income being received from hirers and fund-raising events. Joyce Keetley, David Keetley, Clive Allen and Kath Wood have now retired as Trustees and we have welcomed Julie Bayley, Andy Parkinson and Dymitr Langner on board as new Trustees. A new website is now up and running promoting the hall, giving access to the Hallmaster electronic booking system and advertising all events.

#### **Finance & Development Committee**

The number of hirers and income from hirers has once again increased. The banking has been moved from Santander to Lloyds Bank. The reserves policy was reviewed and the board agreed that a sum of £17,400 would be kept covering a year's expenditure. A savings account will be set up for the reserve money. The hirer's documentation has all been reviewed, amended and published on the website.

#### **Premises Committee**

Health & Safety Inspections and emergency lighting tests continue to be carried out and all contractors are booked for regular servicing and maintenance. A new sign has been designed and planning permission granted. General maintenance is continuous, and the hall has recently been redecorated throughout and carpet tiles and chairs cleaned.

#### **Events Committee**

Once again, a superb calendar of events was put together which included a live band, quizzes, bingo nights, dog show, village show and a three-day art & craft exhibition. These, alongside weekly Foyer Café's, and monthly soup & pud's, coffee mornings and cinema nights have continued to raise funds for ongoing improvements to the hall. The local Am-Dram group staged a pantomime over three days in November and made a very generous donation of £1,500 to the hall.

#### **FUTURE PLANS**

A sub-committee has been set up to explore stage/performance lighting. This will enable the hall to not only host the pantomime but to investigate other stage shows of which joining Highlights could be an option. An Easyfundraising account needs to be set up and promoted to help bring in additional funds.

Overall, it is another encouraging year for Warcop Parish Hall and we are once again optimistic that with the great support of all the trustees and other local helpers, we can improve further, with the priority being additional event income and increasing the number of regular and occasional hirers.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a charitable incorporated organisation and is governed by its constitution.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1163290

##### **Principal address**

Warcop Parish Hall  
Warcop  
Appleby in Westmorland  
Cumbria  
CA16 6NX

**WARCOP PARISH HALL CIO**

**Report of the Trustees  
for the Year Ended 28 February 2025**

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**Trustees**

Mrs G Burton

P Foskett

D Keetley (resigned 4/7/24)

Mrs J Keetley (resigned 4/7/24)

Mrs L Wiseman

Mr A Burgess

Mrs P Burgess

C Allen - Chair (resigned 4/7/24)

K Wood (resigned 18/11/24)

Mrs N J McDowall - Chair

Mrs J Bayley (appointed 4/7/24)

A Parkinson (appointed 18/11/24)

D Langner (appointed 18/11/24)

**Independent Examiner**

Paul M Davison FCA

John Andrew Chartered Accountants

17-19 Market Street

KIRKBY STEPHEN

Cumbria

CA17 4QS

Approved by order of the board of trustees on 20 May 2025 and signed on its behalf by:

Mrs N J McDowall - Chair - Trustee

**Independent Examiner's Report to the Trustees of  
Warcop Parish Hall CIO**

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**Independent examiner's report to the trustees of Warcop Parish Hall CIO**

I report to the charity trustees on my examination of the accounts of Warcop Parish Hall CIO (the Trust) for the year ended 28 February 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul M Davison FCA

John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

20 May 2025

**WARCOP PARISH HALL CIO**

**Statement of Financial Activities  
for the Year Ended 28 February 2025**

	Notes	Unrestricted fund £	Restricted fund £	28/2/25 Total funds £	29/2/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,394	-	1,394	505
<b>Charitable activities</b>					
Maintaining and managing Parish Hall		-	-	-	10,295
Other trading activities	2	40,102	-	40,102	29,802
<b>Total</b>		<u>41,496</u>	<u>-</u>	<u>41,496</u>	<u>40,602</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Maintaining and managing Parish Hall		81,226	-	81,226	76,784
<b>NET INCOME/(EXPENDITURE)</b>		(39,730)	-	(39,730)	(36,182)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		326,540	1,900	328,440	364,622
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>286,810</u></u>	<u><u>1,900</u></u>	<u><u>288,710</u></u>	<u><u>328,440</u></u>

The notes form part of these financial statements

**WARCOP PARISH HALL CIO**

**Balance Sheet  
28 February 2025**

	Notes	Unrestricted fund £	Restricted fund £	28/2/25 Total funds £	29/2/24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	250,460	-	250,460	296,254
<b>CURRENT ASSETS</b>					
Debtors	7	2,845	-	2,845	1,790
Cash at bank and in hand		37,656	1,900	39,556	32,598
		40,501	1,900	42,401	34,388
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,151)	-	(4,151)	(2,202)
<b>NET CURRENT ASSETS</b>		36,350	1,900	38,250	32,186
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		286,810	1,900	288,710	328,440
<b>NET ASSETS</b>		286,810	1,900	288,710	328,440
<b>FUNDS</b>					
Unrestricted funds	9			286,810	326,540
Restricted funds				1,900	1,900
<b>TOTAL FUNDS</b>				288,710	328,440

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2025 and were signed on its behalf by:

N J McDowall - Chair - Trustee

J Bayley - Trustee

The notes form part of these financial statements

# WARCOP PARISH HALL CIO

## Notes to the Financial Statements for the Year Ended 28 February 2025

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. OTHER TRADING ACTIVITIES

	28/2/25	29/2/24
	£	£
Fundraising events	13,158	17,462
Social lotteries	3,715	-
Hire income	23,229	12,340
	<u>40,102</u>	<u>29,802</u>

WARCOP PARISH HALL CIO

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 29 February 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 29 February 2024.

4. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 0 (2024 - 0).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	505	-	505
<b>Charitable activities</b>			
Maintaining and managing Parish Hall	10,295	-	10,295
Other trading activities	29,802	-	29,802
<b>Total</b>	<u>40,602</u>	<u>-</u>	<u>40,602</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Maintaining and managing Parish Hall	76,784	-	76,784
<b>NET INCOME/(EXPENDITURE)</b>	(36,182)	-	(36,182)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	362,722	1,900	364,622
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>326,540</u>	<u>1,900</u>	<u>328,440</u>

**WARCOP PARISH HALL CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 March 2024 and 28 February 2025	656,032	28,025	21,711	705,768
<b>DEPRECIATION</b>				
At 1 March 2024	374,457	14,195	20,862	409,514
Charge for year	42,057	3,456	281	45,794
At 28 February 2025	416,514	17,651	21,143	455,308
<b>NET BOOK VALUE</b>				
At 28 February 2025	239,518	10,374	568	250,460
At 29 February 2024	281,575	13,830	849	296,254

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28/2/25 £	29/2/24 £
Trade debtors	2,845	1,790

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28/2/25 £	29/2/24 £
Other creditors	4,151	2,202

**9. MOVEMENT IN FUNDS**

	At 1/3/24 £	Net movement in funds £	At 28/2/25 £
<b>Unrestricted funds</b>			
General fund	326,540	(39,730)	286,810
<b>Restricted funds</b>			
CCC Sports Equipment	1,900	-	1,900
<b>TOTAL FUNDS</b>	328,440	(39,730)	288,710

WARCOP PARISH HALL CIO

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,496	(81,226)	(39,730)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>41,496</u>	<u>(81,226)</u>	<u>(39,730)</u>

Comparatives for movement in funds

	At 1/3/23 £	Net movement in funds £	At 29/2/24 £
<b>Unrestricted funds</b>			
General fund	362,722	(36,182)	326,540
<b>Restricted funds</b>			
CCC Sports Equipment	1,900	-	1,900
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>364,622</u>	<u>(36,182)</u>	<u>328,440</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,602	(76,784)	(36,182)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>40,602</u>	<u>(76,784)</u>	<u>(36,182)</u>

**WARCOP PARISH HALL CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/3/23 £	Net movement in funds £	At 28/2/25 £
<b>Unrestricted funds</b>			
General fund	362,722	(75,912)	286,810
<b>Restricted funds</b>			
CCC Sports Equipment	1,900	-	1,900
<b>TOTAL FUNDS</b>	364,622	(75,912)	288,710

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,098	(158,010)	(75,912)
<b>TOTAL FUNDS</b>	82,098	(158,010)	(75,912)

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2025.

**WARCOP PARISH HALL**

England & Wales - Charity number 1163290

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 29 February 2024  
for  
WARCOP PARISH HALL CIO**

John Andrew Chartered Accountants  
17-19 Market Street  
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CA17 4QS

**WARCOP PARISH HALL CIO**

**Contents of the Financial Statements  
for the Year Ended 29 February 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

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# WARCOP PARISH HALL CIO

## Report of the Trustees for the Year Ended 29 February 2024

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The trustees present their report with the financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **General Charitable Purposes**

The objectives of the charity, which is constituted as a Charitable Incorporated Organisation (CIO), are in summary to provide a parish hall for the benefit of the inhabitants of the parish of Warcop with specific reference to recreation and social welfare and in accordance with equality, available to all.

The main charitable purposes of the charity are:

Education/training, Religious Activities, Arts/culture/heritage/science - such as the annual Art & Craft Exhibition, monthly Remote Cinema and weekly art class. Amateur Sport, Recreation, Other Charitable Purposes, such as supporting the Great North Air Ambulance charity with bi-annual bag collections at the hall.

#### **Who the charity helps:**

Children/young people, for example Warcop Primary School makes regular use of the hall for PE lessons and shows. Elderly/old people, including weekly and monthly Coffee Morning, Extend Exercise and Soup & Pud. People with Disabilities, The General Public.

#### **How the charity helps:**

Provides Buildings/facilities/open space, Provides Services such as the weekly Post Office and encourages other services such as the local butchers van.

#### **Objectives and activities**

Warcop Parish Hall Trustees are dedicated to maximising the usage of the hall, and to continue to develop the hall's facilities to ensure that the hall is an excellent community facility. The hall has continued to carry out its essential maintenance programme. Board meetings and subcommittee meetings have been held regularly through the year.

## WARCOP PARISH HALL CIO

### Report of the Trustees for the Year Ended 29 February 2024

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#### **ACHIEVEMENT AND PERFORMANCE**

The Charity's governance is based is conducted by the board and sub- committees of Finance & Development, Premises and Events (the latter being made up of a combination of trustees and volunteers.)

Warcop Parish Hall has now been operational for around 9 years and the Trustees of the charity have been determined to maximise the usage of the hall and to put in place any improvements necessary to ensure that the hall is an excellent community facility. The committee structure of the charity enables us to focus on the key areas of development and improvement to strengthen the facility for use by the community, and also maintaining a strong financial position.

#### **Finance & Development Committee**

This committee has been very active and successful in establishing a very healthy financial foundation to enable the hall to operate successfully and with sufficient funds for improvements. It has also created and updated essential policies and documentation, as well as improving the way we promote the hall and communicate with the community. A recent development has been the introduction of the Hallmaster Booking system to improve and streamline the booking and invoicing arrangements for hirers.

- We have increased the number of hirers and the income from hirers.
- We have been successful in receiving income from grant applications for the purchase and installation of new projector and audio equipment which links to our existing loop system.
- A new online bank account has been opened which allows for a second authorisation for all payments.
- The Reserves Policy has been reviewed and ensures we have reserves equal to one year's annual expenditure.
- Other policies such as Volunteering, Safeguarding and Equality have been reviewed and adopted by trustees.
- We have involved new people in the work of the hall with a new Trustee and a new volunteer Secretary.
- We have undertaken work on the design and selection of a company to provide an updated website. This together with more use of social media will increase our publicity and promotion of the community resource.

#### **Premises Committee**

This group focuses on Health & Safety policy and procedures as well as the maintenance and development of the site and building. Improvements are put in place using experience and the building and feedback from users.

- The current Environmental Health Inspection - 5 stars rating.
- Health and Safety inspections and documentation are in place.
- An annual maintenance budget has been created to enable minor works to proceed quickly.
- Quotations for various items of maintenance are underway.
- Building improvements such as the gravel, driveway repairs and gutter drainage and revisions to the heating system operation and programming to reduce energy wastage and enable ongoing savings.
- Extensive additional storage shelving has now been purchased and installed by Trustees.
- Maintenance of Emergency lighting has been completed & is ongoing.
- Fire Risk Assessment documentation is being updated & additional arrangements set in place.

#### **Events Group**

The Events group has been very busy and creative in seeking to put on a range of events that will appeal to a broad range of local residents and provide significant income to help fund the ongoing maintenance of the hall.

Overall, an encouraging year for Warcop Parish Hall and we are optimistic that with the great support of all the trustees and other local helpers, we can improve further, with the priority being additional event income and increasing the number of regular and occasional hirers.

## WARCOP PARISH HALL CIO

### Report of the Trustees for the Year Ended 29 February 2024

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#### **FUTURE PLANS**

- To commission a dedicated website for the hall that will link into the Hallmaster booking system. Our current website is shared with the Parish Council.
- To encourage greater general use of the hall, through publicity via new website and social media.
- To explore the use of the hall as a wedding venue.
- We are negotiating with Adult Education's use of the hall for classes e.g. basic computer use for elderly and use of mobile smart phones. This will be a great facility for the local community

Overall, an encouraging year for Warcop Parish Hall and we are optimistic that with the great support of all the trustees and other local helpers, we can improve further, with the priority being additional event income and increasing the number of regular and occasional hirers.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1163290

##### **Principal address**

Croft House  
Brookside  
Warcop  
Appleby in Westmorland  
Cumbria  
CA16 6PF

##### **Trustees**

R Bromby (resigned 14/6/23)  
Mrs G Burton  
P Foskett  
Rev A Dent (resigned 14/6/23)  
Mrs S Austin-Fell (resigned 14/6/23)  
D Keetley  
Mrs J Keetley  
Mrs L Wiseman  
Mr A Burgess  
Mrs P Burgess  
C Allen - Chair  
K Wood  
Mrs N J McDowall (appointed 11/1/24)

##### **Independent Examiner**

Paul M Davison FCA  
John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

**WARCOP PARISH HALL CIO**

**Report of the Trustees  
for the Year Ended 29 February 2024**

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Approved by order of the board of trustees on 24 July 2024 and signed on its behalf by:

C Allen - Chair - Trustee

## **Independent Examiner's Report to the Trustees of Warcop Parish Hall CIO**

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### **Independent examiner's report to the trustees of Warcop Parish Hall CIO**

I report to the charity trustees on my examination of the accounts of Warcop Parish Hall CIO (the Trust) for the year ended 29 February 2024.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul M Davison FCA

John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

17 September 2024

WARCOP PARISH HALL CIO

Statement of Financial Activities  
for the Year Ended 29 February 2024

	Notes	Unrestricted fund £	Restricted fund £	Year ended 29/2/24 Total funds £	Period 1/9/21 to 28/2/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		505	-	505	343
<b>Charitable activities</b>					
Grant income		10,295	-	10,295	7,476
Other trading activities	2	29,802	-	29,802	30,898
Investment income	3	-	-	-	11
Other income		-	-	-	338,681
<b>Total</b>		<u>40,602</u>	<u>-</u>	<u>40,602</u>	<u>377,409</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Maintaining and managing Parish Hall		<u>76,784</u>	<u>-</u>	<u>76,784</u>	<u>41,687</u>
<b>NET INCOME/(EXPENDITURE)</b>		(36,182)	-	(36,182)	335,722
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>362,722</u>	<u>1,900</u>	<u>364,622</u>	<u>28,900</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>326,540</u></u>	<u><u>1,900</u></u>	<u><u>328,440</u></u>	<u><u>364,622</u></u>

The notes form part of these financial statements

**WARCOP PARISH HALL CIO**

**Balance Sheet  
29 February 2024**

	Notes	Unrestricted fund £	Restricted fund £	29/2/24 Total funds £	28/2/23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	296,254	-	296,254	333,832
<b>CURRENT ASSETS</b>					
Debtors	8	1,790	-	1,790	2,052
Cash at bank and in hand		30,698	1,900	32,598	35,888
		<u>32,488</u>	<u>1,900</u>	<u>34,388</u>	<u>37,940</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,202)	-	(2,202)	(7,150)
<b>NET CURRENT ASSETS</b>		<u>30,286</u>	<u>1,900</u>	<u>32,186</u>	<u>30,790</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>326,540</u>	<u>1,900</u>	<u>328,440</u>	<u>364,622</u>
<b>NET ASSETS</b>		<u><u>326,540</u></u>	<u><u>1,900</u></u>	<u><u>328,440</u></u>	<u><u>364,622</u></u>
<b>FUNDS</b>					
Unrestricted funds	10			326,540	362,722
Restricted funds				1,900	1,900
<b>TOTAL FUNDS</b>				<u><u>328,440</u></u>	<u><u>364,622</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 July 2024 and were signed on its behalf by:

C Allen - Chair - Trustee

K Wood - Trustee

The notes form part of these financial statements

## WARCOP PARISH HALL CIO

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	Year ended 29/2/24	Period 1/9/21 to 28/2/23
	£	£
Fundraising events	17,462	17,097
Sale of donated goods	-	21
Hire income	12,340	13,780
	<u>29,802</u>	<u>30,898</u>

**WARCOP PARISH HALL CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 29 February 2024**

**3. INVESTMENT INCOME**

	Year ended 29/2/24 £	Period 1/9/21 to 28/2/23 £
Deposit account interest	-	11
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 29 February 2024 nor for the period ended 28 February 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the period ended 28 February 2023.

**5. AVERAGE NUMBER OF EMPLOYEES**

The average number of employees during the year was 0 (2023 - 0).

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	343	-	343
<b>Charitable activities</b>			
Grant income	7,476	-	7,476
Other trading activities	30,898	-	30,898
Investment income	11	-	11
Other income	336,781	1,900	338,681
<b>Total</b>	<u>375,509</u>	<u>1,900</u>	<u>377,409</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Maintaining and managing Parish Hall	41,687	-	41,687
<b>NET INCOME</b>	333,822	1,900	335,722
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	28,900	-	28,900
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>362,722</u>	<u>1,900</u>	<u>364,622</u>

WARCOP PARISH HALL CIO

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2024

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 March 2023	656,032	18,511	21,711	696,254
Additions	-	9,514	-	9,514
At 29 February 2024	656,032	28,025	21,711	705,768
<b>DEPRECIATION</b>				
At 1 March 2023	332,400	9,585	20,437	362,422
Charge for year	42,057	4,610	425	47,092
At 29 February 2024	374,457	14,195	20,862	409,514
<b>NET BOOK VALUE</b>				
At 29 February 2024	281,575	13,830	849	296,254
At 28 February 2023	323,632	8,926	1,274	333,832

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29/2/24 £	28/2/23 £
Trade debtors	1,790	2,052

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29/2/24 £	28/2/23 £
Other creditors	2,202	7,150

10. MOVEMENT IN FUNDS

	At 1/3/23 £	Net movement in funds £	At 29/2/24 £
<b>Unrestricted funds</b>			
General fund	362,722	(36,182)	326,540
<b>Restricted funds</b>			
CCC Sports Equipment	1,900	-	1,900
<b>TOTAL FUNDS</b>	364,622	(36,182)	328,440

**WARCOP PARISH HALL CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 29 February 2024**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,602	(76,784)	(36,182)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>40,602</u>	<u>(76,784)</u>	<u>(36,182)</u>

**Comparatives for movement in funds**

	At 1/9/21 £	Net movement in funds £	At 28/2/23 £
<b>Unrestricted funds</b>			
General fund	28,900	333,822	362,722
<b>Restricted funds</b>			
CCC Sports Equipment	-	1,900	1,900
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>28,900</u>	<u>335,722</u>	<u>364,622</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	375,509	(41,687)	333,822
<b>Restricted funds</b>			
CCC Sports Equipment	1,900	-	1,900
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>377,409</u>	<u>(41,687)</u>	<u>335,722</u>

**WARCOP PARISH HALL CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 29 February 2024**

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**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 29 February 2024.

WARCOP PARISH HALL CIO

Detailed Statement of Financial Activities  
for the Year Ended 29 February 2024

	Year ended 29/2/24 £	Period 1/9/21 to 28/2/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	430	33
Gift aid	75	310
	<u>505</u>	<u>343</u>
<b>Other trading activities</b>		
Fundraising events	17,462	17,097
Sale of donated goods	-	21
Hire income	12,340	13,780
	<u>29,802</u>	<u>30,898</u>
<b>Investment income</b>		
Deposit account interest	-	11
<b>Charitable activities</b>		
Grants	10,295	7,476
<b>Other income</b>		
Transfer from old charity	-	338,681
	<u>40,602</u>	<u>377,409</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Telephone	793	912
Fundraising Expenses	9,887	9,468
Depreciation of freehold property	42,057	7,010
Depreciation of plant & machinery	4,610	2,791
Depreciation of fixtures & fittings	425	75
	<u>57,772</u>	<u>20,256</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	1,508	2,170
Insurance	1,071	1,010
Light and heat	8,830	5,677
Repair and Maintenance	3,240	6,040
Carried forward	14,649	14,897

This page does not form part of the statutory financial statements

WARCOP PARISH HALL CIO

Detailed Statement of Financial Activities  
for the Year Ended 29 February 2024

	Year ended 29/2/24 £	Period 1/9/21 to 28/2/23 £
<b>Management</b>		
Brought forward	14,649	14,897
Sundries	478	72
Alarm	1,476	1,983
Cleaning	216	588
Washrooms	946	641
	<u>17,765</u>	<u>18,181</u>
<b>Finance</b>		
Bank charges	35	10
<b>Governance costs</b>		
Accountancy and legal fees	1,212	3,240
	<u>76,784</u>	<u>41,687</u>
Total resources expended		
	<u>(36,182)</u>	<u>335,722</u>
<b>Net (expenditure)/income</b>		

This page does not form part of the statutory financial statements

**WARCOP PARISH HALL**

England & Wales - Charity number 1163290

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Period 1 September 2021 to 28 February 2023  
for  
WARCOP PARISH HALL CIO**

John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

**WARCOP PARISH HALL CIO**

**Contents of the Financial Statements  
for the Period 1 September 2021 to 28 February 2023**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

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# WARCOP PARISH HALL CIO

## Report of the Trustees for the Period 1 September 2021 to 28 February 2023

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The trustees present their report with the financial statements of the charity for the period 1 September 2021 to 28 February 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **General Charitable Purposes**

The objectives of the charity, which is constituted as a Charitable Incorporated Organisation (CIO), are in summary to provide a parish hall for the benefit of the inhabitants of the parish of Warcop with specific reference to recreation and social welfare and in accordance with equality, available to all.

The main charitable purposes of the charity are:

Education/training, Religious Activities, Arts/culture/heritage/science - such as the annual Art & Craft Exhibition, monthly Remote Cinema and weekly art class. Amateur Sport, Recreation, Other Charitable Purposes, such as supporting the Great North Air Ambulance charity with bi-annual bag collections at the hall.

#### **Who the charity helps:**

Children/young people, for example Warcop Primary School makes regular use of the hall for PE lessons and shows. Elderly/old people, including weekly and monthly Coffee Morning, Extend Exercise and Soup & Pud. People with Disabilities, The General Public.

#### **How the charity helps:**

Provides Buildings/facilities/open space, Provides Services such as the weekly Post Office and encourages other services such as the local butchers van.

#### **Objectives and activities**

Warcop Parish Hall Trustees are dedicated to maximising the usage of the hall, and to continue to develop the hall's facilities to ensure that the hall is an excellent community facility. The hall has continued to carry out its essential maintenance programme. Board meetings and subcommittee meetings have been held regularly through the 18 month period.

## WARCOP PARISH HALL CIO

### Report of the Trustees for the Period 1 September 2021 to 28 February 2023

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#### **ACHIEVEMENT AND PERFORMANCE**

The Charity's governance is based is conducted by the board and sub- committees of Finance & Development, Premises and Events (the latter being made up of a combination of trustees and volunteers.)

The regular weekly hire of the hall for Taekwondo, Table Tennis, Art, Remote Cinema etc plus Coffee Mornings, Soup & Pud lunches have continued to provide a variety of arts and sports activities for local residents plus essential service such as The Post Office and butchers van.

The major development this year has been the appointment of Kilvington Solicitor to progress the merger of The Warcop Village Hall charity with Warcop Parish Hall charity. This was completed in December 2022. Due to the timing of this legal process, the Trustees felt it was prudent to extend the Financial Accounting period with the Charity Commission to allow the completion of the merger with the accounting period. Consequently these accounts cover an 18 month period.

#### **Finance & Development**

This committee has reviewed several of the Charity's polices and also, due to this years increased costs of living and high fuel costs, have reviewed the hire costs. The reserves policy states we should retain reserves equivalent to twelve month's operating costs, currently £16,000.

This committee is also researching a computerised booking system to streamline the hall bookings and invoicing process.

#### **Premises**

This committee focuses on Health & Safety policy and the ongoing maintenance and development of the site and building. Improvements are put in place using feedback from users and in line with up to date technology e.g.

- The store room extension has been completed.
- An annual maintenance programme is in place to enable minor works to proceed quickly.
- purchase of staging, in conjunction with Warcop Primary School,

#### **Events**

The Events group has continued to successfully organise events both to provide social activities and to also raise funds to support the Hall's running costs. The events include Remote Cinema, Quiz Night and ghost walk and, post covid, to restart the annual Arts & crafts weekend.

In response to the cost of living crisis and the huge increase in energy costs, from October 2022 until April 2023 we hosted a weekly Warm Space so that local people could use the hall and get basic refreshments without having to heat their own homes.

#### **FUTURE PLANS**

We are currently working with B4RN and allowing them to site a cabinet in our car park so as to allow the community to be able to access superfast broadband.

We are also investigating the installation of solar panels and electric charging points.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1163290

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**WARCOP PARISH HALL CIO**

**Report of the Trustees  
for the Period 1 September 2021 to 28 February 2023**

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**Principal address**

Croft House  
Brookside  
Warcop  
Appleby in Westmorland  
Cumbria  
CA16 6PF

**Trustees**

R Bromby  
Mrs G Burton  
P Foskett  
Rev A Dent  
Mrs S Austin-Fell  
D Keetley  
Mrs J Keetley  
Mrs L Wiseman  
Mr A Burgess  
Mrs P Burgess  
C Allen - Chair  
K Wood (appointed 8/6/22)

**Independent Examiner**

Paul M Davison FCA  
John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

Approved by order of the board of trustees on 14 June 2023 and signed on its behalf by:

C Allen - Chair - Trustee

**Independent Examiner's Report to the Trustees of  
Warcop Parish Hall CIO**

---

**Independent examiner's report to the trustees of Warcop Parish Hall CIO**

I report to the charity trustees on my examination of the accounts of Warcop Parish Hall CIO (the Trust) for the period 1 September 2021 to 28 February 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul M Davison FCA

John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

14 June 2023

**WARCOP PARISH HALL CIO**

**Statement of Financial Activities  
for the Period 1 September 2021 to 28 February 2023**

	Notes	Unrestricted fund £	Restricted fund £	Period 1/9/21 to 28/2/23 Total funds £	Year ended 31/8/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		343	-	343	-
<b>Charitable activities</b>					
Grant income		7,476	-	7,476	17,669
Other trading activities	2	30,898	-	30,898	3,431
Investment income	3	11	-	11	-
Other income	4	336,781	1,900	338,681	(6,000)
<b>Total</b>		<u>375,509</u>	<u>1,900</u>	<u>377,409</u>	<u>15,100</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Maintaining and managing Parish Hall		41,687	-	41,687	6,472
<b>NET INCOME</b>		333,822	1,900	335,722	8,628
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		28,900	-	28,900	20,272
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>362,722</u></u>	<u><u>1,900</u></u>	<u><u>364,622</u></u>	<u><u>28,900</u></u>

The notes form part of these financial statements

**WARCOP PARISH HALL CIO**

**Balance Sheet  
28 February 2023**

	Notes	Unrestricted fund £	Restricted fund £	28/2/23 Total funds £	31/8/21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	333,832	-	333,832	-
<b>CURRENT ASSETS</b>					
Debtors	9	2,052	-	2,052	-
Cash at bank and in hand		33,988	1,900	35,888	29,805
		36,040	1,900	37,940	29,805
<b>CREDITORS</b>					
Amounts falling due within one year	10	(7,150)	-	(7,150)	(905)
		28,890	1,900	30,790	28,900
<b>NET CURRENT ASSETS</b>					
		362,722	1,900	364,622	28,900
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		362,722	1,900	364,622	28,900
<b>NET ASSETS</b>					
		362,722	1,900	364,622	28,900
<b>FUNDS</b>					
	11			362,722	28,900
Unrestricted funds				1,900	-
Restricted funds					
<b>TOTAL FUNDS</b>					
				364,622	28,900

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2023 and were signed on its behalf by:

C Allen - Chair - Trustee

K Wood - Trustee

The notes form part of these financial statements

# WARCOP PARISH HALL CIO

## Notes to the Financial Statements for the Period 1 September 2021 to 28 February 2023

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. OTHER TRADING ACTIVITIES

	Period 1/9/21 to 28/2/23 £	Year ended 31/8/21 £
Fundraising events	17,097	916
Sale of donated goods	21	101
Hire income	13,780	2,414
	<u>30,898</u>	<u>3,431</u>

**WARCOP PARISH HALL CIO**

**Notes to the Financial Statements - continued  
for the Period 1 September 2021 to 28 February 2023**

**3. INVESTMENT INCOME**

	Period 1/9/21 to 28/2/23 £	Year ended 31/8/21 £
Deposit account interest	11	-
	<u>11</u>	<u>-</u>

**4. OTHER INCOME**

The charity was merged with Warcop Village Hall (registered charity number 249439) on 21 December 2022 and the assets of £338,681 were transferred from Warcop Village Hall at this date. Attached is a copy of the final accounts of Warcop Village Hall (appendix 1).

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 28 February 2023 nor for the year ended 31 August 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 28 February 2023 nor for the year ended 31 August 2021.

**6. AVERAGE NUMBER OF EMPLOYEES**

The average number of employees during the year was 0 (2021 - 0).

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Grant income	17,669	-	17,669
Other trading activities	3,431	-	3,431
Other income	(6,000)	-	(6,000)
<b>Total</b>	<u>15,100</u>	<u>-</u>	<u>15,100</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Maintaining and managing Parish Hall	6,472	-	6,472
<b>NET INCOME</b>	8,628	-	8,628
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	20,272	-	20,272

**WARCOP PARISH HALL CIO**

**Notes to the Financial Statements - continued  
for the Period 1 September 2021 to 28 February 2023**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>28,900</u>	<u>-</u>	<u>28,900</u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
Additions	-	11,053	-	11,053
Transfer from The Warcop Village Hall	656,032	7,458	21,711	685,201
At 28 February 2023	<u>656,032</u>	<u>18,511</u>	<u>21,711</u>	<u>696,254</u>
<b>DEPRECIATION</b>				
Charge for year	7,010	2,791	75	9,876
Transfer from The Warcop Village Hall	325,390	6,794	20,362	352,546
At 28 February 2023	<u>332,400</u>	<u>9,585</u>	<u>20,437</u>	<u>362,422</u>
<b>NET BOOK VALUE</b>				
At 28 February 2023	<u>323,632</u>	<u>8,926</u>	<u>1,274</u>	<u>333,832</u>
At 31 August 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28/2/23 £	31/8/21 £
Trade debtors	<u>2,052</u>	<u>-</u>

WARCOP PARISH HALL CIO

Notes to the Financial Statements - continued  
for the Period 1 September 2021 to 28 February 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/23	31/8/21
	£	£
Other creditors	7,150	905

11. MOVEMENT IN FUNDS

	At 1/9/21	Net movement in funds	At 28/2/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,900	333,822	362,722
<b>Restricted funds</b>			
CCC Sports Equipment	-	1,900	1,900
<b>TOTAL FUNDS</b>	<u>28,900</u>	<u>335,722</u>	<u>364,622</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	375,509	(41,687)	333,822
<b>Restricted funds</b>			
CCC Sports Equipment	1,900	-	1,900
<b>TOTAL FUNDS</b>	<u>377,409</u>	<u>(41,687)</u>	<u>335,722</u>

Comparatives for movement in funds

	At 1/9/20	Net movement in funds	At 31/8/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	20,272	8,628	28,900
<b>TOTAL FUNDS</b>	<u>20,272</u>	<u>8,628</u>	<u>28,900</u>

WARCOP PARISH HALL CIO

Notes to the Financial Statements - continued  
for the Period 1 September 2021 to 28 February 2023

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**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,100	(6,472)	8,628
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>15,100</u>	<u>(6,472)</u>	<u>8,628</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 28 February 2023.

WARCOP PARISH HALL CIO

Detailed Statement of Financial Activities  
for the Period 1 September 2021 to 28 February 2023

	Period 1/9/21 to 28/2/23 £	Year ended 31/8/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	33	-
Gift aid	310	-
	<u>343</u>	<u>-</u>
<b>Other trading activities</b>		
Fundraising events	17,097	916
Sale of donated goods	21	101
Hire income	13,780	2,414
	<u>30,898</u>	<u>3,431</u>
<b>Investment income</b>		
Deposit account interest	11	-
<b>Charitable activities</b>		
Grants	7,476	17,669
<b>Other income</b>		
Transfer from old charity	338,681	(6,000)
<b>Total incoming resources</b>	<u>377,409</u>	<u>15,100</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Telephone	912	461
Fundraising Expenses	9,468	81
Freehold property	7,010	-
Plant and machinery	2,791	-
Fixtures and fittings	75	-
	<u>20,256</u>	<u>542</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	2,170	583
Insurance	1,010	925
Light and heat	5,677	-
Repair and Maintenance	6,040	1,348
Carried forward	14,897	2,856

This page does not form part of the statutory financial statements

**WARCOP PARISH HALL CIO**

**Detailed Statement of Financial Activities  
for the Period 1 September 2021 to 28 February 2023**

	Period 1/9/21 to 28/2/23 £	Year ended 31/8/21 £
<b>Management</b>		
Brought forward	14,897	2,856
Sundries	72	15
Alarm	1,983	1,504
Cleaning	588	655
Washrooms	641	350
	18,181	5,380
<b>Finance</b>		
Bank charges	10	-
<b>Governance costs</b>		
Accountancy and legal fees	3,240	550
	41,687	6,472
<b>Total resources expended</b>	41,687	6,472
<b>Net income</b>	335,722	8,628

This page does not form part of the statutory financial statements

**WARCOP PARISH HALL**

England & Wales - Charity number 1163290

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2021  
for  
WARCOP PARISH HALL CIO**

John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

**WARCOP PARISH HALL CIO**

**Contents of the Financial Statements  
for the Year Ended 31 August 2021**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 10
<b>Detailed Statement of Financial Activities</b>	11 to 12

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# WARCOP PARISH HALL CIO

## Report of the Trustees for the Year Ended 31 August 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **General Charitable Purposes**

The objectives of the charity, which is constituted as a Charitable Incorporated Organisation (CIO), are in summary to provide a parish hall for the benefit of the inhabitants of the parish of Warcop with specific reference to recreation and social welfare and in accordance with equality, available to all

The main charitable purposes of the charity are:

Education/training, Religious Activities, Arts/culture/heritage/science - such as the annual Art & Craft Exhibition, monthly Remote Cinema and weekly art class. Amateur Sport, Economic/community development/employment - for example, the hall was used for several consultation events for the A66 upgrade. Recreation, Other Charitable Purposes, such as supporting the Great North Air Ambulance charity with bi-annual bag collections at the hall.

#### **Who the charity helps:**

Children/young People, for example the school makes regular use of the hall for PE lessons and shows. Elderly/old People, including Coffee Morning, Extend Exercise and Soup & Pud. People with Disabilities, The General Public/mankind.

#### **How the charity helps:**

Provides Buildings/facilities/open space, Provides Services such as the weekly Post Office. Acts as an Umbrella or Resource Body, Other Charitable Activities.

#### **Objectives and activities**

Warcop Parish Hall Trustees of the CIO charity have remained energetic and determined to maximise the usage of the hall, and to put in place those improvements necessary to ensure that the hall is an excellent community facility. However, our ability to achieve our charitable objectives has been greatly hampered by the impact of the Covid-19 pandemic and the subsequent lockdown periods. This effectively stopped all income from hirers and lettings. Nevertheless, with government support grants and some limited activities and events, the hall has managed to pay all its bills and carry out essential maintenance. Full board meetings have been maintained via Zoom and decisions made, where necessary.

## WARCOP PARISH HALL CIO

### Report of the Trustees for the Year Ended 31 August 2021

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#### **ACHIEVEMENT AND PERFORMANCE**

The CIO Charity's management structure is based around the committees of Finance & Development, Premises and Events (the latter being made up of a combination of trustees and volunteers.)

As the lockdown periods reduced, and with government Covid-19 guidance in place, we were able to gradually re-introduce some of our exercise and classes and social events. We also managed to take a growing number of hire bookings although at a much-reduced level to that pre-pandemic. So Taekwondo, Table Tennis, Coffee Mornings, Soup & Pud lunches started up again while the Post Office continued to provide an essential service to the community. Numbers were reduced due to Covid concerns but we hope that in the coming year all activities will return to their full numbers.

#### **Finance & Development**

This committee has been successful in establishing a healthy financial foundation to enable the hall to operate successfully during lockdown, with the help of significant financial help from the government grants, ensuring there are sufficient funds for improvements. Our reserves policy states we should have one-year's running costs set aside and this amount is £10,000. It has also created essential policies and documentation, as well as improving the way we promote the hall and communicate with the community.

- Some new classes have been established such as Yoga.
- Meetings have taken place via Zoom.
- Plans to improve publicity and to create a community mailing list to contact residents more effectively are in place.

#### **Premises**

This group focuses on Health & Safety policy and procedures as well as the maintenance and development of the site and building. Improvements are put in place using experience using the building and feedback from users.

- This period has been dominated by the need to implement government Covid regulations for community halls, with excellent advice and documentation from ACT.
- An annual maintenance has been created to enable minor works to proceed quickly.
- The need for additional storage was finally addressed by means of several successful grant application bids being made. In addition to two new storerooms, replacement electric automatic doors were included for improved accessibility to the hall. Building work commenced during this period.

#### **Events**

The Events group endeavoured to put on events where regulations permitted but it is fair to say that most were curtailed during this period. I am sure that post-Covid, this group will bring its usual energy and imagination to produce a full programme of events for our community.

It has therefore been a strange and relatively quiet year for Warcop Parish Hall but I am optimistic that, with the great support of all the trustees and other local helpers, we can re-establish our classes and activities, improve our site and building, prioritise the completion of the merger of the two charities, and increase the number of regular and occasional hirers.

#### **FUTURE PLANS**

Progress towards a merger of the two charities has inevitably been hampered by the pandemic following on from the demise of the building firm Cox & Allen. However, it is anticipated that this can be completed in the coming months.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**WARCOP PARISH HALL CIO**

**Report of the Trustees  
for the Year Ended 31 August 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1163290

**Principal address**

Stonehaven  
Tower Court  
Warcop  
Appleby-In-Westmorland  
Cumbria  
CA16 6NL

**Trustees**

R Bromby  
Mrs G Burton  
P Foskett  
Rev T Dent  
Mrs S Austin-Fell  
D Keetley  
Mrs J Keetley  
Mrs L Wiseman  
Mr A Burgess  
Mrs P Burgess  
C Allen  
Mrs C Shaw (resigned 31/8/21)

**Independent Examiner**

Paul M Davison FCA  
ICAEW  
John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

Approved by order of the board of trustees on 8 June 2022 and signed on its behalf by:

P Foskett - Trustee

**Independent Examiner's Report to the Trustees of  
Warcop Parish Hall CIO**

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**Independent examiner's report to the trustees of Warcop Parish Hall CIO**

I report to the charity trustees on my examination of the accounts of Warcop Parish Hall CIO (the Trust) for the year ended 31 August 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul M Davison FCA  
ICAEW  
John Andrew Chartered Accountants  
17-19 Market Street  
KIRKBY STEPHEN  
Cumbria  
CA17 4QS

8 June 2022

WARCOP PARISH HALL CIO

Statement of Financial Activities  
for the Year Ended 31 August 2021

	Notes	31/8/21 Unrestricted fund £	31/8/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Maintaining and managing Parish Hall		17,669	10,000
Other trading activities	2	1,017	3,915
Investment income	3	2,414	4,850
Other income		(6,000)	9,475
<b>Total</b>		<b>15,100</b>	<b>28,240</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Maintaining and managing Parish Hall		6,472	7,968
<b>NET INCOME</b>		<b>8,628</b>	<b>20,272</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>20,272</b>	<b>-</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>28,900</b>	<b>20,272</b>

The notes form part of these financial statements

WARCOP PARISH HALL CIO

Balance Sheet  
31 August 2021

	Notes	31/8/21 Unrestricted fund £	31/8/20 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		29,805	20,627
<b>CREDITORS</b>			
Amounts falling due within one year	7	(905)	(355)
<b>NET CURRENT ASSETS</b>		<u>28,900</u>	<u>20,272</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		28,900	20,272
<b>NET ASSETS</b>		<u>28,900</u>	<u>20,272</u>
<b>FUNDS</b>			
Unrestricted funds	8	<u>28,900</u>	<u>20,272</u>
<b>TOTAL FUNDS</b>		<u>28,900</u>	<u>20,272</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 June 2022 and were signed on its behalf by:

P Foskett - Trustee

J Keetley - Trustee

The notes form part of these financial statements

# WARCOP PARISH HALL CIO

## Notes to the Financial Statements for the Year Ended 31 August 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. OTHER TRADING ACTIVITIES

	31/8/21	31/8/20
	£	£
Fundraising events	916	2,154
Sale of donated goods	101	-
Thursday Café	-	189
Soup and Pudding	-	692
Cinema	-	561
Coffee Mornings	-	254
izettle	-	65
	<u>1,017</u>	<u>3,915</u>

**WARCOP PARISH HALL CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**3. INVESTMENT INCOME**

	31/8/21	31/8/20
	£	£
Hire Income	2,414	4,850
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**5. AVERAGE NUMBER OF EMPLOYEES**

The average number of employees during the year was 0 (2020 - 0).

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Maintaining and managing Parish Hall	10,000
Other trading activities	3,915
Investment income	4,850
Other income	9,475
<b>Total</b>	<u>28,240</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Maintaining and managing Parish Hall	7,968
<b>NET INCOME</b>	<u>20,272</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>20,272</u></u>

**WARCOP PARISH HALL CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/21 £	31/8/20 £
Other creditors	905	355
	<u>905</u>	<u>355</u>

**8. MOVEMENT IN FUNDS**

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	20,272	8,628	28,900
	<u>20,272</u>	<u>8,628</u>	<u>28,900</u>
<b>TOTAL FUNDS</b>	<u>20,272</u>	<u>8,628</u>	<u>28,900</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,100	(6,472)	8,628
	<u>15,100</u>	<u>(6,472)</u>	<u>8,628</u>
<b>TOTAL FUNDS</b>	<u>15,100</u>	<u>(6,472)</u>	<u>8,628</u>

**Comparatives for movement in funds**

	Net movement in funds £	At 31/8/20 £
<b>Unrestricted funds</b>		
General fund	20,272	20,272
	<u>20,272</u>	<u>20,272</u>
<b>TOTAL FUNDS</b>	<u>20,272</u>	<u>20,272</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,240	(7,968)	20,272
	<u>28,240</u>	<u>(7,968)</u>	<u>20,272</u>
<b>TOTAL FUNDS</b>	<u>28,240</u>	<u>(7,968)</u>	<u>20,272</u>

WARCOP PARISH HALL CIO

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/19 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	-	28,900	28,900
<b>TOTAL FUNDS</b>	<u>-</u>	<u>28,900</u>	<u>28,900</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,340	(14,440)	28,900
<b>TOTAL FUNDS</b>	<u>43,340</u>	<u>(14,440)</u>	<u>28,900</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

WARCOP PARISH HALL CIO

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021

	31/8/21 £	31/8/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	916	2,154
Sale of donated goods	101	-
Thursday Café	-	189
Soup and Pudding	-	692
Cinema	-	561
Coffee Mornings	-	254
izettle	-	65
	1,017	3,915
<b>Investment income</b>		
Hire Income	2,414	4,850
<b>Charitable activities</b>		
Grants	17,669	10,000
<b>Other income</b>		
Transfer from old charity	(6,000)	9,475
	15,100	28,240
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Telephone	461	504
Postage, stationery & office equipment	-	1,134
Fundraising Expenses	81	730
Licences	-	310
Cinema	-	745
	542	3,423
<b>Support costs</b>		
<b>Management</b>		
Rates and water	583	372
Insurance	925	909
Light and heat	-	(150)
Repair and Maintenance	1,348	1,286
Sundries	15	31
Alarm	1,504	707
Cleaning	655	574
Washrooms	350	426
	5,380	4,155

This page does not form part of the statutory financial statements

WARCOP PARISH HALL CIO

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021

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	31/8/21	31/8/20
	£	£
<b>Management</b>		
<b>Governance costs</b>		
Accountancy and legal fees	550	390
Total resources expended	<u>6,472</u>	<u>7,968</u>
<b>Net income</b>	<u><u>8,628</u></u>	<u><u>20,272</u></u>

This page does not form part of the statutory financial statements

**WARCOP PARISH HALL**

England & Wales - Charity number 1163290

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# Accounts

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**REGISTERED COMPANY NUMBER: (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1163290**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2020  
for  
Warcop Parish Hall

Cumbria CVS  
Shaddongate Resource Centre  
Carlisle  
Cumbria  
CA2 5TY

Warcop Parish Hall

Contents of the Financial Statements  
for the Year Ended 31 August 2020

	Page
Chairman's Report	1 to 2
Report of the Trustees	3 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 9
Detailed Statement of Financial Activities	10

## Warcop Parish Hall

### Chairman's Report for the Year Ended 31 August 2020

#### Chair's Report 2019-20

Warcop Parish Hall has been open for 6 years and the Trustees of the CIO charity have remained energetic and determined to maximise the usage of the hall and to put in place further improvements necessary to ensure that the hall remains an excellent community facility. However, no-one could have foreseen the impact of the Coronavirus pandemic on our work as a charity as it started to ravage the world from early 2020. So, the first half of the year was relatively normal, whereas the second half the Hall was closed during lockdown.

#### Finance & Development

This committee has been extremely active and successful in establishing an extremely healthy financial foundation to enable the hall to operate successfully and with sufficient funds for improvements. It has also created essential policies and documentation, as well as improving the way we promote the hall and communicate with the community.

- \* As a business forced to close, we have been supported by numerous government grants which have allowed us to cover our outgoings and maintain a good bank balance. Initially, we received £10,000
- \* We have opened and make use of a Santander bank account with online banking facilities and will soon open a Santander savings account
- \* A healthy bank balance has allowed us to purchase even more equipment and cover all operational costs
- \* We are looking forward to a simpler bank account system when the two charities merge, which will also make the annual accounts more straightforward
- \* A financial risk policy has been adopted, including a reserve equal to one year's annual expenditure
- \* Policies have been developed and now need to be reviewed by trustees
- \* Trying to involve new people beyond the trustees in the work of the hall
- \* Planning to improve publicity and we have now created a community mailing list to contact more local residents more directly

Joyce has announced her intention to step down as Treasurer from August 2021, so we urgently need to consider a new appointment, either from within the current board of trustees, or by co-option. This committee is already quite small and would benefit from more co-opted trustees with relevant expertise. I am sure all trustees would wish to thank Joyce for her tremendous work and dedication as Treasurer, as well as improving our banking procedures.

#### Premises

This group focuses on Health & Safety policy and procedures as well as the maintenance and development of the site and building. Improvements have been put in place using experience of using the building and feedback from users.

- \* In order to improve our storage capacity and front-door accessibility, successful bids were made to the Lottery, EDC Community Fund and the ACRE Village Hall Improvement Fund. However, the Covid crisis delayed progress on this, and some builders were unable to carry out the work and material costs increased
- \* A small group of trustees, Caroline, Clive, Joyce and David met regularly via Zoom to consider the latest government Covid-19 guidance and legal requirements to ensure we conformed in running any events or activities and that all risk assessments and cleaning measures were in place.
- \* Some essential maintenance and safety work was carried out during the various lockdowns
- \* Regular Health and Safety inspections and appropriate documentation are now in place. Many thanks to Clive for all his hard work, expertise and advice on this.
- \* An annual maintenance budget continues to enable minor works to proceed quickly

#### Events

Warcop Parish Hall

Chairman's Report  
for the Year Ended 31 August 2020

The Events group is always very pro-active in seeking to put on a range of events that will appeal to a broad range of local residents as well as those from further afield. However, Covid effectively put a stop to events from January 2020 onwards.

\* Range of successful events during the year up to March, including regular cinema nights, a Quiz Night and Dominoes evening. The Post Office continued as an essential service on Tuesdays during lockdown

\* Increased income from events and from regular and occasional hirers, such as Soup and Pud lunches, monthly cinema, Foyer Café and Saturday Coffee Mornings, with occasional speakers/visitors. Some new classes have started such as Bat and Chat and Art by Elise

\* Community impact continues to be significant in bringing many people together but there is more to do

\* Annual income from Events is sufficient to cover all running costs

May I take this opportunity to thank all trustees and the committees for their hard work, commitment and generous giving of their time and energy to help make our hall so successful. Overall, despite the effects of lockdowns and Covid, I believe we are well placed to re-build our activities and then expand them further when "normality" returns. I am optimistic that, with the continued support of all our trustees and other local helpers, with our additional storage space, new front doors, improved publicity and marketing, we will increase the number of regular and occasional hirers and see more people using our fantastic hall.

David Keetley,

Chair, Warcop Parish Hall CIO

Warcop Parish Hall

Report of the Trustees  
for the Year Ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**INCORPORATION**

The charitable company was incorporated on 25 August 2015.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
(England and Wales)

**Registered Charity number**  
1163290

**Registered office**

C/o Mr David Keetley  
Stonehaven  
Tower Court  
Warcop  
Cumbria  
CA16 6NL

**Trustees**

L Baines	- resigned 1.9.19
Mrs J Keetley	
R Bromby	
D Keetley	
T Stammer	- resigned 1.9.19
Mrs G Burton	
Rev T Dent	
Mrs L Wiseman	
Mrs S Austin Fell	
P Foskett	
Mrs C Shaw	
Mrs P Burgess	
A Burgess	
C Allen	- appointed 1.9.19

**Company Secretary**

**Independent examiner**

Cumbria CVS  
Shaddongate Resource Centre  
Carlisle  
Cumbria  
CA2 5TY

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Warcop Parish Hall

Report of the Trustees  
for the Year Ended 31 August 2020

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
D Keetley - Trustee

Independent Examiner's Report to the Trustees of  
Warcop Parish Hall

I report on the accounts of the company for the year ended 31 August 2020, which are set out on pages six to nine.

**Responsibilities and basis of report**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Alan John Stubbs  
FCMA CGMA  
Cumbria CVS  
Shaddongate Resource Centre  
Carlisle  
Cumbria  
CA2 5TY

Date: .....

Warcop Parish Hall

Statement of Financial Activities  
for the Year Ended 31 August 2020

	Notes	Unrestricted fund £
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Activities for generating funds	2	8,765
<b>Incoming resources from charitable activities</b>		
Activities		10,000
<b>Other incoming resources</b>		<u>9,475</u>
<b>Total incoming resources</b>		28,240
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Activities		<u>7,968</u>
<b>NET INCOMING RESOURCES</b>		<u>20,272</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>20,272</u></u>

The notes form part of these financial statements

Warcop Parish Hall

Balance Sheet

At 31 August 2020

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash at bank		20,627
<b>CREDITORS</b>		
Amounts falling due within one year	4	(355)
<b>NET CURRENT ASSETS</b>		<u>20,272</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>20,272</u>
<b>NET ASSETS</b>		<u><u>20,272</u></u>
<b>FUNDS</b>	5	
Unrestricted funds		<u>20,272</u>
<b>TOTAL FUNDS</b>		<u><u>20,272</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
D Keetley -Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. ACTIVITIES FOR GENERATING FUNDS

	£
Fundraising events	2,154
Hire Income	4,850
Thursday Cafe	189
Soup & Pud	692
Cinema	561
Coffee Mornings	254
izettle	65
	<hr/>
	8,765
	<hr/> <hr/>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020.

## 4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£
	355
	<hr/> <hr/>

**5. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>		
General fund	20,272	20,272
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>20,272</u>	<u>20,272</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,240	(7,968)	20,272
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>28,240</u>	<u>(7,968)</u>	<u>20,272</u>

Warcop Parish Hall

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020

£

**INCOMING RESOURCES**

**Activities for generating funds**

Fundraising events	2,154
Hire Income	4,850
Thursday Cafe	189
Soup & Pud	692
Cinema	561
Coffee Mornings	254
izettle	65

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8,765

**Incoming resources from charitable activities**

Grants	10,000
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**Other incoming resources**

Transfer Funds from The Warcop Village Hall	9,475
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28,240

**RESOURCES EXPENDED**

**Charitable activities**

Rates and water	372
Insurance	909
Light and heat	(150)
Telephone	504
Sundries	31
Licenses	310
Washrooms	426
Alarm	707
Repairs & Maintenance	1,286
Cinema	745
Cleaning	574
Fundraising Expenses	730
Equipment	1,134

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7,578

**Support costs**

**Other 4**

Accountancy fees	390
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**Total resources expended**

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7,968

**Net income**

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20,272