

**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

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for the Year Ended 31 August 2021**

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WARCOP PARISH HALL CIO

Report of the Trustees for the Year Ended 31 August 2021

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

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

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**

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 £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
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
Total		15,100	28,240
EXPENDITURE ON			
Charitable activities			
Maintaining and managing Parish Hall		6,472	7,968
NET INCOME		8,628	20,272
RECONCILIATION OF FUNDS			
Total funds brought forward		20,272	-
TOTAL FUNDS CARRIED FORWARD		28,900	20,272

The notes form part of these financial statements

WARCOP PARISH HALL CIO

Balance Sheet 31 August 2021

		31/8/21 Unrestricted fund £	31/8/20 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		29,805	20,627
CREDITORS			
Amounts falling due within one year	7	(905)	(355)
NET CURRENT ASSETS		<u>28,900</u>	<u>20,272</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		28,900	20,272
NET ASSETS		<u>28,900</u>	<u>20,272</u>
FUNDS	8		
Unrestricted funds		28,900	20,272
TOTAL FUNDS		<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 Foscett - 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>2,414</u>	<u>4,850</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 £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Maintaining and managing Parish Hall	10,000
Other trading activities	3,915
Investment income	4,850
Other income	9,475
Total	<u>28,240</u>
EXPENDITURE ON	
Charitable activities	
Maintaining and managing Parish Hall	7,968
NET INCOME	<u>20,272</u>
TOTAL FUNDS CARRIED FORWARD	<u>20,272</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 £
Unrestricted funds			
General fund	20,272	8,628	28,900
	<u>20,272</u>	<u>8,628</u>	<u>28,900</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	15,100	(6,472)	8,628
	<u>15,100</u>	<u>(6,472)</u>	<u>8,628</u>
TOTAL FUNDS	<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 £
Unrestricted funds		
General fund	20,272	20,272
	<u>20,272</u>	<u>20,272</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	28,240	(7,968)	20,272
	<u>28,240</u>	<u>(7,968)</u>	<u>20,272</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	-	28,900	28,900
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> - <hr/>	<hr/> 28,900 <hr/>	<hr/> 28,900 <hr/>

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 £
Unrestricted funds			
General fund	43,340	(14,440)	28,900
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> 43,340 <hr/>	<hr/> (14,440) <hr/>	<hr/> 28,900 <hr/>

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 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	916	2,154
Sale of donated goods	101	-
Thursday Café	-	189
Soup and Pudding	-	692
Cinema	-	561
Coffee Mornings	-	254
izettle	-	65
	<hr/>	<hr/>
	1,017	3,915
Investment income		
Hire Income	2,414	4,850
Charitable activities		
Grants	17,669	10,000
Other income		
Transfer from old charity	(6,000)	9,475
	<hr/>	<hr/>
Total incoming resources	15,100	28,240
EXPENDITURE		
Charitable activities		
Telephone	461	504
Postage, stationery & office equipment	-	1,134
Fundraising Expenses	81	730
Licences	-	310
Cinema	-	745
	<hr/>	<hr/>
	542	3,423
Support costs		
Management		
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
	<hr/>	<hr/>
	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

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

This page does not form part of the statutory financial statements