

**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

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WARCOP PARISH HALL CIO

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

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

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 policies 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

WARCOP PARISH HALL CIO

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

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

				Period 1/9/21 to 28/2/23 Total funds £	Year ended 31/8/21 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		343	-	343	-
Charitable activities					
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)
Total		<u>375,509</u>	<u>1,900</u>	<u>377,409</u>	<u>15,100</u>
EXPENDITURE ON					
Charitable activities					
Maintaining and managing Parish Hall		<u>41,687</u>	<u>-</u>	<u>41,687</u>	<u>6,472</u>
NET INCOME		333,822	1,900	335,722	8,628
RECONCILIATION OF FUNDS					
Total funds brought forward		28,900	-	28,900	20,272
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	8	333,832	-	333,832	-
CURRENT ASSETS					
Debtors	9	2,052	-	2,052	-
Cash at bank and in hand		33,988	1,900	35,888	29,805
		<u>36,040</u>	<u>1,900</u>	<u>37,940</u>	<u>29,805</u>
CREDITORS					
Amounts falling due within one year	10	(7,150)	-	(7,150)	(905)
NET CURRENT ASSETS		<u>28,890</u>	<u>1,900</u>	<u>30,790</u>	<u>28,900</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>362,722</u>	<u>1,900</u>	<u>364,622</u>	<u>28,900</u>
NET ASSETS		<u>362,722</u>	<u>1,900</u>	<u>364,622</u>	<u>28,900</u>
FUNDS	11				
Unrestricted funds				362,722	28,900
Restricted funds				1,900	-
TOTAL FUNDS				<u>364,622</u>	<u>28,900</u>

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 £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grant income	17,669	-	17,669
Other trading activities	3,431	-	3,431
Other income	(6,000)	-	(6,000)
Total	<u>15,100</u>	<u>-</u>	<u>15,100</u>
EXPENDITURE ON			
Charitable activities			
Maintaining and managing Parish Hall	<u>6,472</u>	<u>-</u>	<u>6,472</u>
NET INCOME	8,628	-	8,628
RECONCILIATION OF FUNDS			
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 £
TOTAL FUNDS CARRIED FORWARD	<u>28,900</u>	<u>-</u>	<u>28,900</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
Additions	-	11,053	-	11,053
Transfer from The Warcop Village Hall	<u>656,032</u>	<u>7,458</u>	<u>21,711</u>	<u>685,201</u>
At 28 February 2023	<u>656,032</u>	<u>18,511</u>	<u>21,711</u>	<u>696,254</u>
DEPRECIATION				
Charge for year	7,010	2,791	75	9,876
Transfer from The Warcop Village Hall	<u>325,390</u>	<u>6,794</u>	<u>20,362</u>	<u>352,546</u>
At 28 February 2023	<u>332,400</u>	<u>9,585</u>	<u>20,437</u>	<u>362,422</u>
NET BOOK VALUE				
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
	<u>7,150</u>	<u>905</u>

11. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 28/2/23 £
Unrestricted funds			
General fund	28,900	333,822	362,722
Restricted funds			
CCC Sports Equipment	-	1,900	1,900
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	375,509	(41,687)	333,822
Restricted funds			
CCC Sports Equipment	1,900	-	1,900
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	20,272	8,628	28,900
TOTAL FUNDS	<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

11. MOVEMENT IN FUNDS - continued

Comparative 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
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	33	-
Gift aid	310	-
	<u>343</u>	<u>-</u>
Other trading activities		
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>
Investment income		
Deposit account interest	11	-
Charitable activities		
Grants	7,476	17,669
Other income		
Transfer from old charity	338,681	(6,000)
Total incoming resources	<u>377,409</u>	<u>15,100</u>
EXPENDITURE		
Charitable activities		
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>
Support costs		
Management		
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 £
Management		
Brought forward	14,897	2,856
Sundries	72	15
Alarm	1,983	1,504
Cleaning	588	655
Washrooms	641	350
	<u>18,181</u>	<u>5,380</u>
Finance		
Bank charges	10	-
Governance costs		
Accountancy and legal fees	3,240	550
	<u>41,687</u>	<u>6,472</u>
Total resources expended		
	<u>335,722</u>	<u>8,628</u>
Net income		

This page does not form part of the statutory financial statements