

**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
KIRKBY STEPHEN
Cumbria
CA17 4QS

WARCOP PARISH HALL CIO

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for the Year Ended 29 February 2024**

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WARCOP PARISH HALL CIO

Report of the Trustees for the Year Ended 29 February 2024

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

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

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**

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

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

				Year ended 29/2/24 Total funds £	Period 1/9/21 to 28/2/23 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		505	-	505	343
Charitable activities					
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
Total		<u>40,602</u>	<u>-</u>	<u>40,602</u>	<u>377,409</u>
EXPENDITURE ON					
Charitable activities					
Maintaining and managing Parish Hall		<u>76,784</u>	<u>-</u>	<u>76,784</u>	<u>41,687</u>
NET INCOME/(EXPENDITURE)		(36,182)	-	(36,182)	335,722
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>362,722</u>	<u>1,900</u>	<u>364,622</u>	<u>28,900</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	7	296,254	-	296,254	333,832
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	9	(2,202)	-	(2,202)	(7,150)
NET CURRENT ASSETS		<u>30,286</u>	<u>1,900</u>	<u>32,186</u>	<u>30,790</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>326,540</u>	<u>1,900</u>	<u>328,440</u>	<u>364,622</u>
NET ASSETS		<u>326,540</u>	<u>1,900</u>	<u>328,440</u>	<u>364,622</u>
FUNDS	10				
Unrestricted funds				326,540	362,722
Restricted funds				<u>1,900</u>	<u>1,900</u>
TOTAL FUNDS				<u>328,440</u>	<u>364,622</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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	343	-	343
Charitable activities			
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
Total	<u>375,509</u>	<u>1,900</u>	<u>377,409</u>
EXPENDITURE ON			
Charitable activities			
Maintaining and managing Parish Hall	<u>41,687</u>	<u>-</u>	<u>41,687</u>
NET INCOME	333,822	1,900	335,722
RECONCILIATION OF FUNDS			
Total funds brought forward	28,900	-	28,900
TOTAL FUNDS CARRIED FORWARD	<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 £
COST				
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
DEPRECIATION				
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
NET BOOK VALUE				
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 £
Unrestricted funds			
General fund	362,722	(36,182)	326,540
Restricted funds			
CCC Sports Equipment	1,900	-	1,900
TOTAL FUNDS	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 £
Unrestricted funds			
General fund	40,602	(76,784)	(36,182)
TOTAL FUNDS	<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 £
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>

Comparative 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>

WARCOP PARISH HALL CIO

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

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	430	33
Gift aid	75	310
	<u>505</u>	<u>343</u>
Other trading activities		
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>
Investment income		
Deposit account interest	-	11
Charitable activities		
Grants	10,295	7,476
Other income		
Transfer from old charity	-	338,681
	<u>40,602</u>	<u>377,409</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
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>
Support costs		
Management		
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 £
Management		
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>
Finance		
Bank charges	35	10
Governance costs		
Accountancy and legal fees	<u>1,212</u>	<u>3,240</u>
Total resources expended	<u>76,784</u>	<u>41,687</u>
Net (expenditure)/income	<u><u>(36,182)</u></u>	<u><u>335,722</u></u>

This page does not form part of the statutory financial statements