

**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

		Unrestricted fund £	Restricted fund £	28/2/25 Total funds £	29/2/24 Total funds £
	Notes				
<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		<u>81,226</u>	<u>-</u>	<u>81,226</u>	<u>76,784</u>
<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
		<u>40,501</u>	<u>1,900</u>	<u>42,401</u>	<u>34,388</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,151)	-	(4,151)	(2,202)
<b>NET CURRENT ASSETS</b>		<u>36,350</u>	<u>1,900</u>	<u>38,250</u>	<u>32,186</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>286,810</u>	<u>1,900</u>	<u>288,710</u>	<u>328,440</u>
<b>NET ASSETS</b>		<u>286,810</u>	<u>1,900</u>	<u>288,710</u>	<u>328,440</u>
<b>FUNDS</b>	9				
Unrestricted funds				286,810	326,540
Restricted funds				<u>1,900</u>	<u>1,900</u>
<b>TOTAL FUNDS</b>				<u>288,710</u>	<u>328,440</u>

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

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#### 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
	<hr/>	<hr/>
	40,102	29,802
	<hr/>	<hr/>

## 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	<u>76,784</u>	<u>-</u>	<u>76,784</u>
<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><u>326,540</u></u>	<u><u>1,900</u></u>	<u><u>328,440</u></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)
	<hr/>	<hr/>	<hr/>
<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
	<hr/>	<hr/>	<hr/>
<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)
	<hr/>	<hr/>	<hr/>
<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>	<u>364,622</u>	<u>(75,912)</u>	<u>288,710</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	82,098	(158,010)	(75,912)
<b>TOTAL FUNDS</b>	<u>82,098</u>	<u>(158,010)</u>	<u>(75,912)</u>

### 10. RELATED PARTY DISCLOSURES

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