

# **Darley Memorial Hall CIO**

**Registered Charity 1198166**

**Trustees' report and unaudited financial statements**

**For the year ended 31<sup>st</sup> July 2023**

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**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

**Report for the year ended 31<sup>st</sup> July 2023**

The Trustees of the CIO present their report and the financial statements for the year ended 31<sup>st</sup> July 2023.

**Charity information**

Charity registered number	1198166
Trustees	K Hardcastle BEM (Chairman and Trustee) Ms. J Wardman (Secretary & Trustee) M. D. Welch (Trustee) Mrs J Barker Trustee) P Dransfield (Trustee) Mrs B Verity (Individual elected member) Mr M Simpson (nominee of Darley Playing Fields Association) (resigned 10/1/23) N Nicholas (nominee of Darley & Menwith Parish Council) (resigned 10/1//23) Mrs H Simpson (nominee of Darley in Bloom) (resigned 10/1/23) Ms N Carter (nominee of Christ Church Community Centre) Mrs L Dexter (nominee of Christ Church) Mr Kenneth Swires (appointed 7 <sup>th</sup> March 2023)
Secretary	Ms J Wardman
Principal Officer Address	5 East View Darley HG3 2QF

**Principal activity**

The principal activity of the charity is the provision of a community hall in the village of Darley.

**The following organisations are entitled to be represented on the Board of Trustees:**

- Darley & Menwith Parish Council
- Darley in Bloom
- Darley Playing Fields Association
- Christ Church Community Centre, Darley
- Christ Church, Darley

This report was approved by the Trustees and signed on their behalf by

**K. Hardcastle, BEM**  
**Chairman of Trustees**  
**8<sup>th</sup> January 2023**

**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

## **Structure, Governance and Management**

### **Governing document**

The organisation is a charity, established as a Charitable Incorporated Organisation on 8<sup>th</sup> March 2022 and registered as a charity number 1198166. Its principal purpose is the provision of a village hall in the village of Darley in Nidderdale for the use of the local community and those of the surrounding area for social and recreational use. The CIO was formed to take over the activities and assets of the former unincorporated charity Darley Memorial Hall Registered Charity 503023.

Title to the freehold property known as Darley Memorial Hall was transferred to the CIO on 30 September 2022. Other assets of the former charity such as bank balances transferred to the CIO on various dates in the year ending 31 July 2023. Some account names are still to be updated, but all assets of the former charity were under the control of the CIO by 31 July 2023.

The merger was recorded by the Charity Commission on the Register of Charity Mergers as having taken effect from 31 July 2023.

Accordingly, this Report and Accounts are prepared using the principles of merger accounting, combining transactions of the former charity with those of the CIO for the year concerned."

### **Recruitment and appointment of Trustees**

The Founding Trustees have continued in office, subject to retirements, until the AGM to be held in November 2023. The responsibility for the management of the Charity lies with the Committee of Trustees.

### **Staff**

There are no paid members of staff, other than occasional temporary helpers engaged at events, who may receive an honorarium, but no payments were made during the year.

### **Risk management**

The management committee have considered the major risks to which the charity is exposed and have reviewed those risks, establishing systems and procedures to manage these.

### **Principal Activities**

During the past year the Hall has continued to undergo further refurbishment and improvement and to stage and host a number of major events, together with the activities of the Bowls Club and the Snooker Club.

Two major celebration events were arranged to celebrate the Coronation of His Majesty King Charles III and proved to be a great success. The Hall also hosted a Thanksgiving Day dinner, which was attended by representatives of many of the Councils, public and voluntary organisations in North Yorkshire.

The regular Saturday night sequence dances took place throughout the year and Friday evening Film Nights were reinstated in full, with a programme of feature films including The Railway Children Return, Elvis, Mrs Harris Goes to Paris and Ticket to Paradise.

**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

**Trustees' responsibilities for the financial statements**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view as set out in the Statement of Trustees.

Charity law requires the Trustees to prepare financial statements for each financial period. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing these financial statements, the Trustees are required to:

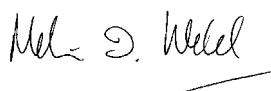
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of Trustees**

We, the Trustees of the charity who held office at the date of approval of these financial statements, each confirm so far as we are aware that there is no relevant information of which the charity's members are unaware; and the Trustees have taken all steps that we ought to have taken to make all relevant information available.

Approved by the Trustees and signed on their behalf by:



**M D Welch (Trustee)**  
**8<sup>th</sup> January 2024**

**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

**Independent Examiner's Report to the Charity Trustees of Darley Memorial Hall CIO**

I report on the accounts of the Charity for the year ended 31 July 2023, which are set out on pages 5 to 10 of this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - \* to keep records in accordance with Section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - \* to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Martin Pearson

Independent Examiner

Date: 31<sup>st</sup> January 2024

**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

**Statement of Financial Activities for the period from 1 August 2022 to 31 July 2023**

<b>INCOMING RESOURCES</b>	<b>note</b>	<b>2023</b>	<b>2022*</b>	<b>Heritage Fund note 4</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Incoming resources from generated funds		29,858.93	26,525.61	20.00
Investment income		191.82	11.79	-
		30,050.75	26,537.40	20.00
Grants		-	10,542.00	-
<b>Total incoming resources</b>		30,050.75	37,079.40	20.00
<b>RESOURCES EXPENDED</b>				
Costs of Charitable activities		23,972.14	21,707.31	768.00
Cost of Improvements		4,158.00	3,916.75	-
Capital Equipment	2	1,693.64	1,330.48	-
<b>Total resources expended</b>		29,823.78	26,954.54	768.00
<b>Net incoming resources</b>		226.97	10,124.86	-748.00
<b>RE-VALUATION OF ASSETS</b>				
Increase in value of Fixed Assets		5,851.64	5,247.23	-
<b>Less Depreciation</b>	<b>18</b>	7,827.39	8,485.97	-
Net (Decrease)/Increase in Value of Fixed Assets		(1,975.75)	(3,238.74)	-
<b>(Deficit)/Surplus for the Year</b>		(1,748.78)	6,886.12	(748.00)
<b>Reconciliation of funds</b>				
Total funds brought forward	3	123,963.58	117,077.46	4,385.97
Surplus/(Deficit) for the Year		(1,748.78)	6,886.12	(748.00)
<b>Total funds carried forward</b>	<b>4</b>	122,214.80	123,963.58	3,637.97

The statement of financial activities includes all recognised gains and losses for the period. All incoming resources and resources expended derive from continuing activities.  
The notes on page 7 and 9-10 form part of these financial statements.

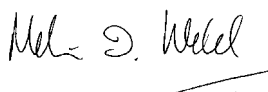
\* Figures for 2022 relate to the unincorporated charity. The CIO had no assets during that period.

**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

**BALANCE SHEET at 31<sup>st</sup> July 2023**

	note	2023	2022*
		£	£
<b>Fixed Assets</b>			
Land and Buildings at Cost	2	39,697.00	39,697.00
Improvements	2	18,697.46	20,771.95
Furniture, fittings and equipment	2	4,784.69	4,685.95
<b>Total Fixed Assets</b>		<b>63,179.15</b>	<b>65,154.90</b>
<b>Current Assets</b>			
NatWest Bank CIO Current Account		47,651.39	22,270.92
NatWest Bank DMH Current Account		9,434.00	
Skipton Building Society Club Account	12	-	35,303.70
Heritage Fund Account	4	3,637.97	4,385.97
		60,723.36	61,960.59
<b>Debtors &amp; Prepayments</b>			
Bar Stock in Hand	19	1,325.26	1,054.06
Debtors & Prepayments	19	800.00	650.00
		2,125.26	1,704.06
<b>Current Assets</b>		<b>62,848.62</b>	<b>63,664.65</b>
<b>Less Current Liabilities</b>			
Receipts in Advance	20	125.00	-
Balance of Heritage Fund	4	3,637.97	4,385.97
Creditors & Accruals	20	50.00	470.00
		(3,812.97)	4,855.97
<b>Total Net Current Assets</b>		<b>59,035.65</b>	<b>58,808.68</b>
<b>Total Assets at 31<sup>st</sup> July 2023</b>	<b>3</b>	<b>122,214.80</b>	<b>123,963.58</b>
<b>REPRESENTED BY:</b>			
Balance from 2022		123,963.58	117,077.46
Surplus/deficit for the Year		(1,748.78)	6,886.12
<b>Total Assets at 31<sup>st</sup> July 2023</b>		<b>122,214.80</b>	<b>123,963.58</b>

Approved by the Trustees and signed on their behalf by:



**M D Welch (Trustee)**  
**8<sup>th</sup> January 2024**

The notes on pages 7 and 9-10 form part of these financial statements. The Heritage Fund ring-fenced account is not included in these figures (see note 4).

\* Figures for 2022 relate to the unincorporated charity. The CIO had no assets during that period.

**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

**NOTES TO THE FINANCIAL STATEMENTS 31 JULY 2023**

**1. Accounting policies**

These accounts are prepared on the principles of merger accounting in accordance with the Charities SORP, combining transactions for the former unincorporated charity Darley Memorial Hall (Registered Charity 503023) with those of the CIO. The merger took place in stages, completed on 31 July 2023

**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) and the Statement of Recommended Practice, 'Accounting and Reporting by Charities' (SORP 2005) issued March 2005.

**Fund accounting:** All available funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Incoming resources:** All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended:** All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**2. Transfer, Valuation and Depreciation of Assets**

All assets of the previous unincorporated charity, Darley Memorial Hall (registered charity number 503023) were transferred to Darley Memorial Hall CIO (registered charity number 1198166) with effect from 30<sup>th</sup> September 2022, and the entry in the Land Registry was amended accordingly.

The buildings and land are valued at cost. The improvements, fixtures and fittings and technical equipment have been valued at net cost after grants and depreciated at 25% per annum on written down value.

**3. Total Funds Brought Forward**

The total funds brought forward include these net current assets and fixed asset valuations:

	<b>2023</b>	<b>2022*</b>	<b>Increase/ (Decrease)</b>	<b>Increase/ (Decrease)</b>
	<b>£</b>	<b>£</b>	<b>2023</b>	<b>2022</b>
Net Current Assets	59,635.65	58,808.68	226.97	10,124.86
Fixed Assets	63,179.15	65,154.90	(1,975.75)	(3,238.74)
Total Assets	122,214.80	123,963.58	(1,748.78)	6,886.12

\* Figures for 2022 relate to the unincorporated charity. The CIO had no assets during that period.

**4. Heritage Fund**

The Heritage Fund is held on trust on behalf of the village of Darley and is a ring-fenced account only to be used with the approval of Focus on Darley. The fund does not form part of the assets of the CIO. At 31st July 2023 the value of the fund was £3,637.97



**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

**Detailed Statement of Income and Expenditure, for year ending 31<sup>st</sup> July 2023**

<b>INCOME</b>	<b>2023</b>	<b>2022*</b>	<b>note</b>	<b>EXPENDITURE</b>	<b>2023</b>	<b>2022*</b>	<b>note</b>
	£	£			£	£	
Hire Fees	4,920.50	3,418.00		Rates	184.32	424.96	5
Bar receipts	6,888.08	5,032.42	6	Bar costs	3,034.60	2,985.77	6
Dances	7,082.80	4,663.00	7	Dance bands	2,590.00	1,590.00	7
				Dance suppers	712.30	811.24	7
				Cleaning & laundry	575.99	548.25	
Events	1,819.27	933.00	8	Events	940.10	646.00	8
Coronation	1,619.50	-	9	Coronation	1,069.23	-	9
Thanksgiving Day	3,955.00	-		Thanksgiving Day	1,018.55	-	
Platinum Jubilee	20.50	670.50	9	Health & Safety	266.16	112.80	
Wedding receptions	-	2,825.00		Administration	514.39	337.60	
				Licences	180.00	542.00	
Car Parking	500.00	125.00	10	Insurance	1,371.31	1,186.27	
				Water	465.82	389.06	
Gym Club	1,050.00	7,525.00	11	Heating Oil	2,128.70	2,039.94	19
Snooker Club	1,100.00	660.00		Electricity	2,446.50	909.35	
Bowls Club	875.00	574.00		Gas	223.29	313.37	
				Repairs & renewals	4,111.99	7,040.06	13
Sundry	28.28	99.69		Creation of CIO	2,112.80	1,700.00	15
Interest	191.82	11.79	12	Miscellaneous	26.09	130.64	
<b>Revenue Income</b>	<b>30,050.75</b>	<b>26,537.40</b>		<b>Direct Expenditure</b>	<b>23,972.14</b>	<b>21,707.31</b>	
Government Grants	-	10,167.00	14	New equipment	1,693.64	1,330.48	16
Other Grants	-	375.00	14	Improvements	4,158.00	3,916.75	17
<b>Total Income</b>	<b>30,050.75</b>	<b>37,079.40</b>		<b>Total Expenditure</b>	<b>29,823.78</b>	<b>26,954.54</b>	
Deficit	-	-		Surplus	226.97	10,124.86	
<b>Total</b>	<b>30,050.75</b>	<b>37,079.40</b>		<b>Total</b>	<b>30,050.75</b>	<b>37,079.40</b>	

The notes on pages 9 – 10 form part of these detailed financial statements.

\* Figures for 2022 relate to the unincorporated charity. The CIO had no assets during that period

**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

**Notes on the Detailed Statement of Income and Expenditure for year ending 31<sup>st</sup> July 2023 for the Use of the Trustees, the Committee of Management and the Members**

**Note 5 Rates**

Harrogate Borough Council agreed partial rate relief for the year ending 31<sup>st</sup> March 2023, to compensate for losses due to Covid restrictions.

**Note 6 Bar Receipts and Costs**

The income figure is the gross income from sales. The expenditure figure is the cost of purchases.

	2023	2022
	£	£
Receipts from Bar Sales	6,888.08	5,032.42
Cost of Bar Sales	<u>3,034.60</u>	<u>2,985.77</u>
Net profit from Bar Sales	<u>3,853.48</u>	<u>2,046.65</u>
% Profit	55.9 %	40.7 %

**Note 7 Dances**

Sequence dances were held in full during this financial year, but had been partially curtailed in the previous year due to Covid restrictions.

**Note 8 Events**

Events include Film Nights, and Remembrance Day service.

**Note 9 Focus on Darley**

A major celebration event took place in June 2022 for the Platinum Jubilee of Her Majesty Queen Elizabeth II. The Hall also staged two celebration events in May 2023 on the occasion of the Coronation of His Majesty King Charles III. These events were run under the auspices of Focus on Darley, and a contribution from the net income was paid to Darley Memorial Hall CIO for support with the events.

**Note 10 Car Parking**

The Hall car park has been made available for use free of charge by the general public, on a discretionary basis, except when there are major events in the Hall. The Darley and Menwith Parish Council has supports this initiative with a grant.

**Note 11 Gym Club**

Nidderdale Gymnastics Club had made intensive use of the Hall throughout the Covid-19 pandemic, but when normal activities resumed it became impossible for them to continue to have the extensive use of the Hall that that had attained during their very successful time in Darley. Reluctantly, therefore, they had to cease using the Hall in August 2022.

**Note 12 Building Society Interest**

The CIO is not permitted to hold an account with Skipton Building Society, and so the investments were encashed during the year, and there is no outstanding interest due at 31<sup>st</sup> July 2023.

**Note 13 Repairs & Renewals**

The costs of routine repairs and renewals have been included in the revenue costs for the year and not included in the Fixed Assets valuations.

**Note 14 Grants**

There were no grants received in the current financial year. In 2021/22, grants totalling £10,167.00 were received from Harrogate Borough Council from Government funding to compensate for loss of income due to Covid-19 and a grant of £375 was received from Two Ridings Community Foundation towards the cost of a sign in the Car Park.

**Darley Memorial Hall CIO**  
**Registered Charity Number: 1198166**

**15 Charitable Incorporated Organisation**

The Charitable Incorporated Organisation (Darley Memorial Hall CIO, regd. charity no. 1198166) took over all aspects of running the Hall with effect from 1<sup>st</sup> August 2022 and the formal transfer of the land owned by the charity took place on 30<sup>th</sup> September 2022.

**16 New Equipment**

During the year the following items of new equipment were purchased:

	£
TV Aerial Dish	621.60
Lap Top Computer	449.30
Extractor Fan for Kitchen	220.00
I.T. Equipment	302.99
Table Cloths	99.75
<b>TOTAL:</b>	<u>1,693.64</u>

**Note 17 Improvements**

Considerable work has been undertaken to repair the floor of the snooker room which required urgent attention (£940.84); to improve the surface of the car park (£753); to remove several trees that were suffering from Ash Dieback disease (£1,500); to enhance lighting facilities in the car park and in the Hall (£633.14) and to generally enhance the internal and external structure of the building.

**Note 18 Depreciation**

Depreciation of 25% on net costs after grants and other funding, and of 25% on written down values of previous assets (not including the land and building valuation) has been applied, as follows:

	Valuation £	Depreciation £	Asset Value £
<b>Improvements</b>			
Valuation at 31 <sup>st</sup> July 2022	20,771.95	5,192.99	15,578.96
Improvements during the Year at cost	4,158.00	1,039.50	3,118.50
<b>Valuation at 31<sup>st</sup> July 2023</b>	<u>24,929.95</u>	<u>6,232.49</u>	<u>18,697.46</u>
<b>Equipment</b>			
Valuation at 31 <sup>st</sup> July 2022	4,685.95	1,171.49	3,514.46
New equipment during the Year at cost	1,693.64	423.41	1,270.23
<b>Valuation at 31<sup>st</sup> July 2023</b>	<u>6,379.59</u>	<u>1,594.90</u>	<u>4,784.69</u>
<b>Total Value of Improvements &amp; Equipment</b>			<u>23,482.15</u>

**Note 19 Debtors & Prepayments**

Prepayments relate to items to be used in the bar which were in stock at 31<sup>st</sup> July 2023 (£1,325.26), and heating oil in tank (£300) and a debtor of £500 due from Focus on Darley from surplus made on the Platinum Jubilee event.

**Note 20 Creditors and Accruals**

Creditors and Accruals are made up of accruals for water bills totalling £50; and £125 receipt in advance for the hire of the Hall by Darley in Bloom for an event in November 2023