

# **Darley Memorial Hall CIO**

**Registered Charity 1198166**

## **Trustees' Annual Report and Financial Statements**

**For the year ended 31<sup>st</sup> July 2025**

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

**Report for the year ended 31<sup>st</sup> July 2025**

The Trustees of the CIO present their report and the financial statements for the year ended 31<sup>st</sup> July 2025:

**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 (Trustee) R Ferguson (nominee of Darley & Menwith Parish Council) Ms N Carter (nominee of Christ Church Community Centre) Mrs L Dexter (nominee of Christ Church, Darley) Mr Kenneth Swires (Trustee)
Secretary	Ms J Wardman
Principal Officer Address	5 East View Darley HG3 2QF
Bankers	NatWest Bank plc

**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**  
**6<sup>th</sup> January 2026**

**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. 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.

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

The Founding Trustees of the CIO continued in office, subject to retirements, until the AGM held in November 2024. No change of Trustees was recorded at that meeting. 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 improvements to the Hall and host a number of major events, together with the activities of the Bowls Club and the Snooker Club. The Hall hosted a Thanksgiving Day dinner in November 2024, which was attended by representatives of many of the Councils, public and voluntary organisations in North Yorkshire. Regular Saturday night dances took place throughout the year and Friday evening Film Nights took place monthly from September to May, with a programme of feature films including Wonka, The Great Escaper, Mission Impossible and Paddington in Peru.

### **Financial Review**

During the year the Charity continued to manage and operate the Darley Memorial Hall, providing a community hall in the parish of Darley and Menwith for the benefit of residents and the use of local organisations.

Net income for the year was £2,894 (2024: £1,311)

### **Reserves Policy**

The policy of the Charity is to maintain sufficient reserves to enable the Trustees to carry out the objectives of the Charity and maintain the Hall. The Trustees are satisfied that the level of reserves are at an appropriate level to continue its activities in the future.

### **Plan for the Future**

The Charity plans to continue the activities outlined above and no material change is anticipated.

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

**Trustees' responsibilities for the financial statements**

The Trustees are responsible for preparing the annual report and accounts. The Trustees have prepared the financial statements for the Charity accordance with the requirements of the Charities Act 2011.

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.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles within the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the SORP and with applicable accounting standards subject to any material departures being disclosed and explained in the financial statements;
- prepare financial statements on the ongoing basis unless it is inappropriate to presume that the charity will continue its business

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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 as to the Declaration of Information to the Independent Examiner by the 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 independent examiner is unaware; and the Trustees have taken all steps that they ought to have taken to make all relevant financial information available, and to establish that it has been communicated to the Independent Examiner.

Approved by the Trustees and signed on their behalf by:

**M D Welch (Trustee)**  
**6th January 2026**

**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 2025, 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

N. A. Wainman FCA  
Independent Examiner:

16<sup>th</sup> February 2026

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

**Statement of Financial Activities for the period from 1 August 2024 to 31 July 2025**

<b>INCOMING RESOURCES</b>	<b>note</b>	<b>2025</b>	<b>2024</b>	<b>Heritage Fund note 2</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Incoming resources from generated funds	3	24,778.92	26,006.26	34.00
Investment income		388.00	-	-
<b>Total</b>		25,166.92	26,006.26	34.00
Grants		-	-	-
<b>Total incoming resources</b>		25,166.92	26,006.26	34.00
<b>RESOURCES EXPENDED</b>				
Costs of Charitable activities	3	22,272.85	24,695.70	-
<b>Total resources expended</b>		22,272.85	24,695.70	-
<b>Net income and movement in funds</b>		2,894.07	1,310.56	34.00
<b>Reconciliation of funds</b>				
Total unrestricted funds brought forward		123,525.36	122,214.80	3,582.49
<b>Total funds carried forward</b>	4	126,419.43	123,525.36	3,616.49

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.

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

**BALANCE SHEET at 31<sup>st</sup> July 2025**

	note	2025	2024
		£	£
<b>Fixed Assets</b>			
Land and Buildings at Cost	4	39,697.00	39,697.00
Improvements	4	14,731.01	15,681.35
Furniture, fittings and equipment	4	3,524.01	4,293.83
		<hr/>	<hr/>
<b>Total Fixed Assets</b>		57,952.02	59,672.18
		<hr/>	<hr/>
<b>Current Assets</b>			
NatWest Bank CIO Current Account		25,598.59	50,328.83
NatWest Bank DMH Current Account		934.76	12,309.59
Nat West Bank Investment Account	12	40,388.00	0
Heritage Fund Account	2	3,616.49	3,582.49
		<hr/>	<hr/>
		70,537.84	66,220.91
<b>Debtors &amp; Prepayments</b>			
Bar Stock in Hand	18	1,096.00	1,354.76
Debtors & Prepayments	18	590.00	260.00
		<hr/>	<hr/>
		1,686.00	1,614.76
		<hr/>	<hr/>
<b>Current Assets</b>		72,223.84	67,835.67
		<hr/>	<hr/>
<b>Less Current Liabilities</b>			
Receipts in Advance	19	-	-
Balance of Heritage Fund	4	3,616.49	3,582.49
Creditors & Accruals	19	139.94	400.00
		<hr/>	<hr/>
		(3,756.43)	(3,982.49)
		<hr/>	<hr/>
<b>Total Net Current Assets</b>		68,467.41	63,853.18
		<hr/>	<hr/>
<b>Net Assets at 31<sup>st</sup> July 2025</b>	3	126,419.43	123,525.36
		<hr/>	<hr/>
		<hr/>	<hr/>
<b>The Funds of the Charity at 31<sup>st</sup> July 2025:</b>			
<b>Unrestricted Funds</b>		126,419.43	123,525.36
		<hr/>	<hr/>

Approved by the Trustees and signed on their behalf by:

**M D Welch (Trustee)**  
**6<sup>th</sup> January 2026**

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).

**Darley Memorial Hall CIO**  
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**NOTES TO THE FINANCIAL STATEMENTS 31 JULY 2025**

**ACCOUNTING POLICIES**

**1. Basis of Accounting:** These financial statements have been prepared under the historical cost convention as modified by the revaluation and investment properties, in accordance with Accounting and reporting by Charities Statement of Recommended Practice applicable in the UK and Republic of Ireland – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

**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. 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 2025 the value of the fund was £3,616.49.

**3. Going Concern**

The Financial Statements have been prepared on a going concern basis. The Trustees are satisfied that the Charity has adequate funds to meet its liabilities as they fall due for at least one year from the date of approval of these financial statements.

**4. Fixed Assets**

**Freehold property:** The Hall is stated at cost

**Other Fixed Assets:** Other fixed assets are stated at cost less depreciation of 25% on net costs, after grants and other funding.

**Debtors:** Trade and other debtors are recognised at the settlement amount due. Pre-payments are stated at the amount prepaid

**Creditors:** Creditors are recognised at the amount due.



**Darley Memorial Hall CIO**  
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**Analysis of Income and Expenditure on Charitable Activities, for year ending 31<sup>st</sup> July 2025**

<b>INCOME</b>	<b>2025</b>	<b>2024</b>	<b>note</b>	<b>EXPENDITURE</b>	<b>2025</b>	<b>2024</b>	<b>note</b>
	£	£			£	£	
Hire Fees	4,666.00	4,731.50		Rates	431.14	179.64	4
Bar receipts	5,187.47	5,598.64	5	Bar costs	2,646.47	2,800.65	5
Dances	5,905.14	6,556.04	6	Dance bands	2,460.00	2,640.00	6
				Dance supper/raffle	932.95	1607.49	6
				Cleaning & laundry	563.87	651.29	
Village Ceilidh	962.60	1,690.05	6	Ceilidh	200.15	-	6
Other Events	1,569.08	1,391.37	7	Other Events	870.00	1,032.00	7
Thanksgiving Day	3,445.00	3,297.00		Thanksgiving Day	2,020.00	596.20	
				Health & Safety	585.93	96.06	
				Administration	286.40	588.19	
				Licences	180.00	169.50	
Car Parking	500.00	500.00	9	Insurance	1,480.62	1,412.46	
				Water	530.41	393.37	
				Heating Oil	619.14	2,377.43	17
Snooker Club	952.02	1,000.00		Electricity	1,237.77	1,928.40	
Bowls Club	1,042.00	1,215.00		Gas	250.99	206.27	
Donations	275.00	-		Repairs & renewals	892.00	1,334.39	11
Sundry	274.61	26.66	8		0		
Interest	388.00	-	10	Miscellaneous	0	23.98	
					0		
<b>Revenue Income</b>	<b>25,166.92</b>	<b>26,006.26</b>		<b>Direct Expenditure</b>	<b>16,187.84</b>	<b>18,037.32</b>	
Government Grants	-	-	12	Depreciation	6,085.01	6,658.38	15
Other Grants	-	-	12				
<b>Total Income</b>	<b>25,166.92</b>	<b>26,006.26</b>		<b>Total Expenditure</b>	<b>22,272.85</b>	<b>24,695.70</b>	
Deficit	-	-		Surplus	2,894.07	1,310.56	
<b>Total</b>	<b>25,166.92</b>	<b>26,006.26</b>		<b>Total</b>	<b>25,166.92</b>	<b>26,006.26</b>	

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

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

**Notes on the Analysis of Income and Expenditure on Charitable Activities for year ending 31<sup>st</sup> July 2025 for the Use of the Trustees, the Committee of Management and Members**

**Note 4 Rates**

North Yorkshire Council agreed partial rate relief for the year ending 31<sup>st</sup> March 2024, to compensate for losses due to Covid restrictions.

**Note 5 Bar Receipts and Costs**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Receipts from Bar Sales	5,187.47	5,598.64
Cost of Bar Sales	<u>2,646.47</u>	<u>2,800.65</u>
Net profit from Bar Sales	<u>2,541.00</u>	<u>2,797.99</u>
% Profit	49.00%	49.9%

**Note 6 Dances**

Ten Sequence dances were held during this financial year. A Village Ceilidh dance was organised for the residents of Darley village and other local groups in early August 2024.

**Note 7 Events**

Events include seven Film Nights, and a Remembrance Day service.

**Note 8 Focus on Darley**

The Hall hosted a Christmas afternoon tea party for residents of the village in December 2024. The costs were covered by contributions from Focus on Darley. The village carol singing concert were also held in the Hall, on account of the bad weather conditions.

**Note 9 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 supports this initiative with an annual grant.

**Note 10 Bank Interest**

A bank account that attracts investment interest was established during the year, and a sum of £40,000 transferred into it.

**Note 11 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 12 Grants**

There were no grants received in the current financial year.

**Darley Memorial Hall CIO**  
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**13 New Equipment**

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

	£
Window Blinds	230.00
Heavy Duty Trolley	135.99
Rubbish Bins	8.86
Table Cloths	30.00
	<u>404.85</u>

**Note 14 Improvements**

New folding doors were fitted between the main hall and the meeting room

**Note 15 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:

	Improvements	Furniture Fittings & Equipment	Total
Fixed Assets	£	£	£
Cost brought forward from 31 <sup>st</sup> July 2024	15,681.35	4,293.83	19,975.18
Additions during the Year at cost	3,960.00	404.85	4,364.85
<b>Valuation at 31<sup>st</sup> July 2025</b>	<u>19,641.35</u>	<u>4,698.68</u>	<u>24,340.03</u>
Depreciation			
Charge for the year	4,910.34	1,174.67	6,085.01
<b>Net book value at 31<sup>st</sup> July 2025</b>	<u>14,731.01</u>	<u>3,524.01</u>	<u>18,255.02</u>

**Note 16 Debtors & Prepayments**

Prepayments relate to items to be used in the bar which were in stock at 31<sup>st</sup> July 2025 (£1,096).

**Note 17 Creditors and Accruals**

Creditors and Accruals are made up of accruals for electricity, heating oil and sundry expenses.