

Charity registration number 1201445 (England and Wales)

**NORTON COMMUNITY HALL CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

# **NORTON COMMUNITY HALL CIO**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

M Morgan  
Mrs S Gitsham  
I Gilmour  
E Shaw  
V Greaves  
J Maxfield  
L Pearson  
C Pritchard  
G Morgan

**Charity number**

1201445

**Principal address**

Norton Community Hall  
Norton  
Doncaster  
DN6 9HD

**Independent examiner**

Haigh Accountants Limited  
Grange Cottage  
Fulham Lane  
Womersley  
Doncaster  
DN6 9BW

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# NORTON COMMUNITY HALL CIO

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# NORTON COMMUNITY HALL CIO

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 JANUARY 2025**

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The Trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

### **Achievements and performance**

#### **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### **Structure, governance and management**

The Trustees who served during the year and up to the date of signature of the financial statements were:

M Morgan

Mrs S Gitsham

I Gilmour

E Shaw

V Greaves

J Maxfield

L Pearson

C Pritchard

G Morgan

J Fordham

(Resigned 20 December 2024)

None of the Trustees has any beneficial interest in the company.

The Trustees' report was approved by the Board of Trustees.

.....  
M Morgan

**Chairman**

Date: .....

# NORTON COMMUNITY HALL CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NORTON COMMUNITY HALL CIO

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I report to the Trustees on my examination of the financial statements of Norton Community Hall CIO (the Charity) for the year ended 31 January 2025.

#### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

#### **Haigh Accountants Limited**

Certified Accountants

Grange Cottage

Fulham Lane

Womersley

Doncaster

DN6 9BW

Dated: .....

# NORTON COMMUNITY HALL CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	3	28,128	19,700
Charitable activities	4	9,975	10,585
Investments	5	94	-
Other income	6	100	-
		<u>38,297</u>	<u>30,285</u>
<b>Total income</b>		38,297	30,285
<b>Expenditure on:</b>			
Charitable activities	7	26,102	17,127
		<u>26,102</u>	<u>17,127</u>
<b>Total expenditure</b>		26,102	17,127
<b>Net income and movement in funds</b>		12,195	13,158
<b>Reconciliation of funds:</b>			
Fund balances at 1 February 2024		13,158	-
		<u>25,353</u>	<u>13,158</u>
<b>Fund balances at 31 January 2025</b>		25,353	13,158

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# NORTON COMMUNITY HALL CIO

## BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		25,713		13,518	
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<u>(360)</u>		<u>(360)</u>	
<b>Net current assets</b>			<u>25,353</u>		<u>13,158</u>
<b>The funds of the Charity</b>					
Unrestricted funds	<b>13</b>		<u>25,353</u>		<u>13,158</u>
			<u>25,353</u>		<u>13,158</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2025.

The financial statements were approved by the Trustees on .....

.....  
M Morgan  
Chairman

# NORTON COMMUNITY HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

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### 1 Accounting policies

#### Charity information

Norton Community Hall CIO is a charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# NORTON COMMUNITY HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# NORTON COMMUNITY HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

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### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Grants received	28,128	19,700

### 4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Heading #ac989		
Room hire	9,975	10,585

### 5 Income from investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	94	-

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Other income	100	-

# NORTON COMMUNITY HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

### 7 Charitable activities

	Charitable Expenditure Heading 2025 £	Charitable Expenditure Heading 2024 £
Fundraising costs	1,532	986
Cleaning	-	1,634
Lease	550	900
Insurance	495	495
Light and heat	2,393	989
Rates	184	426
Bank charges	85	45
Legal and professional	-	330
Accountancy	360	360
Suspended ceiling	-	6,593
Boiler	-	2,999
Fire safety	909	960
Repairs and renewals	19,287	410
Miscellaneous expenses	307	-
	<u>26,102</u>	<u>17,127</u>
	<u>26,102</u>	<u>17,127</u>

### 8 Net movement in funds

2025  
£

2024  
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

360

360

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

2025  
Number

2024  
Number

1

-

There were no employees whose annual remuneration was more than £60,000.

# NORTON COMMUNITY HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

### 10 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	360	360

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
General funds	13,158	38,297	(26,102)	25,353
Previous year:	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
General funds	-	30,285	(17,127)	13,158

### 14 Related party transactions

There were no disclosable related party transactions during the year