

REGISTERED COMPANY NUMBER: CE033120 (England and Wales)
REGISTERED CHARITY NUMBER: 1204188

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
HURWORTH GRANGE CIO



WALTER DAWSON & SON
CHARTERED ACCOUNTANTS & STATUTORY AUDITORS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

HURWORTH GRANGE CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 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

Objectives and aims

To promote for the benefit of the inhabitants of Hurworth and others without discrimination of ethnic origin, gender, sexual orientation, political or religious beliefs or other opinions together with Local Authorities, voluntary organisations and the inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants.

Significant activities

Hurworth Grange CIO's primary activities during the year were the rental of the property which is leased to it by Hurworth Parish Council, the running of a community coffee shop and the hosting of fundraising/community events from the premises.

Public benefit

The trustees have complied with their duties under section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance when exercising their powers or duties.

FINANCIAL REVIEW

Reserves policy

The trustees have considered the charity's requirements for reserves and consider a policy should be established whereby the unrestricted funds not committed held by the charity should be 6 months of the running costs of the Centre. The present level of reserves available to the charity meets this target level.

The Statement of Financial Activities summarises all incoming and outgoing resources during the year. The trustees consider the charity's affairs to be satisfactory.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its constitution and it is a Charitable Incorporated Organisation which was registered on 1 August 2023. It commenced activities on 1 October 2023 when all the assets and liabilities of Hurworth Community Association were transferred to Hurworth Grange CIO.

Organisational structure

There is a Board of Trustees of up to a maximum of eight members who meet monthly and are responsible for the strategic direction and policy of the 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 Company number

CE033120 (England and Wales)

Registered Charity number

1204188

HURWORTH GRANGE CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Registered office
41 Hurworth Road
Hurworth Place
Darlington
DL2 2BN

Trustees
T Gent
Mrs A Gent
G A Wylie (resigned 19.3.26)
P D Allan
J A Binks
A L Sayer
A C Savage (appointed 16.6.25)

Independent Examiner
Walter Dawson & Son
Chartered Accountants
16 Omega Business Village
Thurston Road
Northallerton
North Yorkshire
DL6 2NJ

Approved by order of the board of trustees on 6 May 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A C Savage', with a horizontal line underneath.

A C Savage - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HURWORTH GRANGE CIO

Independent examiner's report to the trustees of Hurworth Grange CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



John Richard Hall
The Institute of Chartered Accountants in England and Wales

Walter Dawson & Son
Chartered Accountants
16 Omega Business Village
Thurston Road
Northallerton
North Yorkshire
DL6 2NJ

6 May 2026

HURWORTH GRANGE CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

				Year Ended 30.9.25	Period 1.8.23 to 30.9.24
	Notes	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
INCOMING RESOURCES FROM					
Voluntary income	2	92,278	-	92,278	79,497
Charitable activities	4				
Charitable activity		173,396	-	173,396	167,695
Investment income	3	313	-	313	370
Other income		671	-	671	116,752
Total		<u>266,658</u>	<u>-</u>	<u>266,658</u>	<u>364,314</u>
 EXPENDITURE ON					
Costs of generating voluntary income	5	17,728	-	17,728	20,056
Charitable activities	6				
Charitable activity		<u>253,638</u>	<u>-</u>	<u>253,638</u>	<u>250,389</u>
Total		<u>271,366</u>	<u>-</u>	<u>271,366</u>	<u>270,445</u>
 NET INCOME/(EXPENDITURE)		<u>(4,708)</u>	<u>-</u>	<u>(4,708)</u>	<u>93,869</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		93,869	-	93,869	-
 TOTAL FUNDS CARRIED FORWARD		<u><u>89,161</u></u>	<u><u>-</u></u>	<u><u>89,161</u></u>	<u><u>93,869</u></u>

The notes form part of these financial statements

HURWORTH GRANGE CIO

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	20,363	-	20,363	30,544
CURRENT ASSETS					
Debtors	13	877	-	877	6,296
Cash at bank and in hand		78,681	-	78,681	72,394
		<u>79,558</u>	<u>-</u>	<u>79,558</u>	<u>78,690</u>
CREDITORS					
Amounts falling due within one year	14	(10,760)	-	(10,760)	(15,365)
NET CURRENT ASSETS		<u>68,798</u>	<u>-</u>	<u>68,798</u>	<u>63,325</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>89,161</u>	<u>-</u>	<u>89,161</u>	<u>93,869</u>
NET ASSETS		<u>89,161</u>	<u>-</u>	<u>89,161</u>	<u>93,869</u>
FUNDS	15				
Unrestricted funds				89,161	93,869
TOTAL FUNDS				<u>89,161</u>	<u>93,869</u>

The charitable company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary charitable companies for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

HURWORTH GRANGE CIO

BALANCE SHEET - continued
30 SEPTEMBER 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 May 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A C Savage', with a horizontal line underneath.

A C Savage - Trustee

A handwritten signature in black ink, appearing to read 'T Gent', with a horizontal line underneath.

T Gent - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income resources

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.

Resources expended

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.

Fixtures and equipment - 25% on cost

Assets are initially recognised at cost.

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HURWORTH GRANGE CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. VOLUNTARY INCOME

	Year Ended 30.9.25 £	Period 1.8.23 to 30.9.24 £
Donations and fundraising	92,278	79,497

3. INVESTMENT INCOME

	Year Ended 30.9.25 £	Period 1.8.23 to 30.9.24 £
Deposit account interest	313	370

4. INCOME FROM CHARITABLE ACTIVITIES

	Year Ended 30.9.25 Charitable activity £	Period 1.8.23 to 30.9.24 Total activities £
Coffee Pot Cafe sales	86,990	79,676
Rents received - room/grounds	27,181	25,924
Rents received - tenants	59,225	62,095
	173,396	167,695

5. COSTS OF GENERATING VOLUNTARY INCOME

Costs of generating voluntary income

	Year Ended 30.9.25 £	Period 1.8.23 to 30.9.24 £
Fundraising/community events	17,728	20,056

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activity	167,479	86,159	253,638

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 30.9.25 £	Period 1.8.23 to 30.9.24 £
Staff costs	133,870	128,273
Coffee Pot Cafe purchases	33,609	33,843
	167,479	162,116

8. SUPPORT COSTS

	Management £
Charitable activity	86,159

Support costs, included in the above, are as follows:

	Year Ended 30.9.25 Charitable activity £	Period 1.8.23 to 30.9.24 Total activities £
Lease of equipment	1,915	1,915
Rent, rates and water	3,902	760
Insurance	9,041	8,443
Light and heat	24,756	23,177
Telephone	1,455	1,249
Stationery and computer costs	3,420	4,058
Repairs and renewals	18,740	25,129
General expenses	9,993	7,740
Accountancy	1,740	4,215
Bank and card charges	1,016	1,406
Depreciation of plant and machinery	10,181	10,181
	86,159	88,273

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30.9.25 £	Period 1.8.23 to 30.9.24 £
Depreciation - owned assets	10,181	10,181
Hire of plant and machinery	1,915	1,915
	<u>13,096</u>	<u>12,096</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the period ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the period ended 30 September 2024.

11. STAFF COSTS

	Year Ended 30.9.25 £	Period 1.8.23 to 30.9.24 £
Wages and salaries	128,938	125,136
Social security costs	3,152	1,422
Other pension costs	1,780	1,715
	<u>133,870</u>	<u>128,273</u>

The average monthly number of employees during the year was as follows:

	Year Ended 30.9.25	Period 1.8.23 to 30.9.24
Employees	10	11
	<u>10</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

12. TANGIBLE FIXED ASSETS

	Fixtures and equipment £
COST	
At 1 October 2024 and 30 September 2025	40,725
DEPRECIATION	
At 1 October 2024	10,181
Charge for year	10,181
At 30 September 2025	20,362
NET BOOK VALUE	
At 30 September 2025	20,363
At 30 September 2024	30,544

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	839	6,296
Other debtors	38	-
	877	6,296

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	3,979	4,559
Social security and other taxes	1,679	4,764
Other creditors	550	3,232
Accruals and deferred income	4,552	2,810
	10,760	15,365

HURWORTH GRANGE CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

15. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	93,869	(4,708)	89,161
TOTAL FUNDS	<u>93,869</u>	<u>(4,708)</u>	<u>89,161</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,658	(271,366)	(4,708)
TOTAL FUNDS	<u>266,658</u>	<u>(271,366)</u>	<u>(4,708)</u>

Comparatives for movement in funds

	Net movement in funds £	At 30.9.24 £
Unrestricted funds		
General fund	93,869	93,869
TOTAL FUNDS	<u>93,869</u>	<u>93,869</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	348,479	(254,610)	93,869
Restricted funds			
Restricted	15,835	(15,835)	-
TOTAL FUNDS	<u>364,314</u>	<u>(270,445)</u>	<u>93,869</u>

The purpose of the restricted fund was for repairs to the property.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

HURWORTH GRANGE CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Year Ended 30.9.25 £	Period 1.8.23 to 30.9.24 £
INCOMING RESOURCES		
Voluntary income		
Donations and fundraising	92,278	79,497
Investment income		
Deposit account interest	313	370
Charitable activities		
Coffee Pot Cafe sales	86,990	79,676
Rents received - room/grounds	27,181	25,924
Rents received - tenants	59,225	62,095
	<hr/> 173,396	<hr/> 167,695
Other income		
Insurance claim	-	8,835
Photocopying income	351	3,216
Sundry income	320	374
Transfer of assets	-	104,327
	<hr/> 671	<hr/> 116,752
Total incoming resources	<hr/> 266,658	<hr/> 364,314
EXPENDITURE		
Costs of generating voluntary income		
Fundraising/community events	17,728	20,056
Charitable activities		
Wages	128,938	125,136
Social security	3,152	1,422
Pensions	1,780	1,715
Coffee Pot Cafe purchases	33,609	33,843
	<hr/> 167,479	<hr/> 162,116
Support costs		
Management		
Lease of equipment	1,915	1,915
Rent, rates and water	3,902	760
Carried forward	5,817	2,675

This page does not form part of the statutory financial statements

HURWORTH GRANGE CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Year Ended 30.9.25 £	Period 1.8.23 to 30.9.24 £
Management		
Brought forward	5,817	2,675
Insurance	9,041	8,443
Light and heat	24,756	23,177
Telephone	1,455	1,249
Stationery and computer costs	3,420	4,058
Repairs and renewals	18,740	25,129
General expenses	9,993	7,740
Accountancy	1,740	4,215
Bank and card charges	1,016	1,406
Plant and machinery depreciation	10,181	10,181
	<hr/> 86,159	<hr/> 88,273
Total resources expended	<hr/> 271,366	<hr/> 270,445
Net (expenditure)/income	<hr/> (4,708)	<hr/> 93,869

This page does not form part of the statutory financial statements