Charity registration number: 1163290

Warcop Parish Hall CIO

Annual Report and Financial Statements

for the Year Ended 28 February 2026

Warcop Parish Hall CIO

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Warcop Parish Hall CIO

Reference and Administrative Details

Trustees	Mrs N J McDowall - Chair Mr A Parkinson Mr D Langner Mrs J Bayley Mr A Burgess Mrs P Burgess Mrs L Wiseman
Charity Registration Number	1163290
Principal Office	Warcop Parish Hall Warcop Appleby in Westmorland Cumbria CA16 6NX
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditors Lowther House Lowther Street Kendal LA9 4DX

Warcop Parish Hall CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 28 February 2026.

Objectives and activities

Objects and aims

The objectives of the charity, constituted as a Charitable Incorporated Organisation (CIO), are 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, made available to all.

The main charitable purposes of the charity are: Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Recreation, and other Charitable Purposes.

Who the charity helps:

Children/young people - Warcop Primary School pupils make regular use of the hall for Physical Education lessons, dance workshops, and whole school performances. Weekly sessions are also held for babies (Baby Sensory) and regular youth sport (Taekwondo). Exercise features highly with Clubbercise, Table Tennis, Badminton and Yoga. Older people and those with disabilities benefit from Extend Exercise classes, Boccia, and Bat and Chat. The weekly Foyer Café, as well as the monthly Coffee Mornings and 'Soup and Pud' lunches, offer the general public the opportunity to engage and network with each other, helping to support rural isolation. The Arts are promoted via weekly art classes and drama group, the monthly Remote Cinema, the annual three-day 'Art and Craft Exhibition' and Pantomime, and regular full-day art workshops during the year.

How the charity helps:

Provides a high-quality venue for: private working; meetings; Adult Education courses; children's parties; adult gatherings; Church services; weddings; funeral teas; orchestral rehearsals; local WI group meetings; First Aid courses; and, internal hall meetings. Other services include the weekly Post Office and local butcher's vans, also offering a collection point for the Great North Air Ambulance charity with bi-annual bag collections.

Public benefit

Warcop Parish Hall Trustees are dedicated to maximising the usage of the hall and continuing 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 sub-committee meetings have been held regularly throughout the year, helping to support its overall development.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements 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 eleventh year and continues to go from strength to strength with income being received from hirers and fund-raising events. Glenda Burton and Peter Fosket have now retired as Trustees. A new website is now up and running promoting the hall, giving access to the Hallmaster electronic booking system and advertising all events.

In terms of financial performance, the Hall again showed a surplus this year with a total income of £39,227, principally from room hire and fundraising, against a total expenditure of £32,547. Hall utilisation has continued to be good, with the 'prime-time' early evening slots being particularly well-supported.

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 in reserve covering a year's expenditure. The reserve was transferred to a longer-notice savings account to accrue interest. An instant-access savings account was also set up to hold the contingency fund and gain additional interest. Together with the Premises Committee, efforts have been made to identify future larger-value repairs and replacements which will need to be factored into savings and spending plans for the future.

The hirer's documentation has all been reviewed, amended and published on the website. Two different levels of First Aid training were also arranged and offered to trustees, volunteers and hirers.

Following the decision of the Booking Secretary to resign as a Trustee in 2026, and the offer from Amram Langner to take on the role, Lois Wiseman has carried out appropriate training, including use of the Hallmaster invoicing system, and the role was transitioned around the turn of the year.

Premises Committee

Health and Safety Inspections and emergency lighting tests continue to be carried out, and all contractors are booked for regular servicing and maintenance. General maintenance is continuous, and the hall has recently been redecorated throughout. A new sign has been erected allowing the hall to advertise events. A 5 year rebuild cost survey, and a 5-year electrical test have been submitted to the insurance company. New contracts have been entered into with BT for broadband and E-On for electricity.

Events Committee

Once again, a superb calendar of additional events was put together. These included Quizzes, Bingo nights, Dog Show, Village Show, Tabletop sale, Ghost Walk and the three-day 'Art and Craft Exhibition'. These, alongside weekly Foyer Cafés, and monthly Soup and Pud lunches, Coffee Mornings and Cinema nights have continued to raise funds for ongoing improvements to the hall. Volunteers have also benefitted from Food Safety and Allergen Awareness training to support Hall-catered events.

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.

Financial review

The trustees considered the rate of depreciation of the buildings (which has in previous years resulted in a loss as the depreciation rate was over 15 years) and consider that the economic life of the building and its likely residual value are such that depreciation at this point would not be material. As a result this year the charity has a surplus of £3,478 after expenses, increasing reserves to £292,188.

Policy on reserves

The charity had reserves of £292,188 at 28 February 2026 (2025 - £288,710) of which £247,028 was represented by fixed assets. Free reserves were therefore £45,160 (2025 - £38,251) of which £17,400 has been designated as a contingency reserve. The trustees are confident that the remaining free reserves are sufficient to cover the day to day running and maintenance of the hall.

Structure, governance and management

Nature of governing document

The charity is a charitable incorporated organisation and is governed by its constitution.

Recruitment and appointment of trustees

Trustees are generally selected from interested volunteers who express a wish to become more involved in the running of the Hall and have skills and/or knowledge which would benefit the Hall.

Induction and training of trustees

New trustees are provided with copies of the CIO's constitution and accounts as well as being directed to Charity Commission guidance on the responsibilities of trustees.

The annual report was approved by the trustees of the charity on 20 July 2026 and signed on its behalf by:

.....
Mrs N J McDowall - Chair
Trustee

Warcop Parish Hall CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 20 July 2026 and signed on its behalf by:

.....

Mrs N J McDowall - Chair
Trustee

Warcop Parish Hall CIO

Independent Examiner's Report to the trustees of Warcop Parish Hall CIO

I report to the trustees on my examination of the accounts of Warcop Parish Hall CIO for the year ended 28 February 2026.

Responsibilities and basis of report

As the charity trustees of Warcop Parish Hall CIO 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 Warcop Parish Hall CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Warcop Parish Hall CIO 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 accounting 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.

.....

James Mason
ICAEW

Chartered Accountants & Statutory Auditors
Lowther House
Lowther Street
Kendal
LA9 4DX

Date: 27/07/2026

Warcop Parish Hall CIO

Statement of Financial Activities for the Year Ended 28 February 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £
Income and Endowments from:				
Donations and legacies		1,720	-	1,720
Charitable activities		37,655	-	37,655
Investment income	4	571	-	571
Total income		39,946	-	39,946
Expenditure on:				
Raising funds		(348)	-	(348)
Charitable activities		(34,220)	(1,900)	(36,120)
Total expenditure		(34,568)	(1,900)	(36,468)
Net income/(expenditure)		5,378	(1,900)	3,478
Net movement in funds		5,378	(1,900)	3,478
Reconciliation of funds				
Total funds brought forward		286,810	1,900	288,710
Total funds carried forward	16	292,188	-	292,188

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		1,394	-	1,394
Charitable activities		40,102	-	40,102
Total income		41,496	-	41,496
Expenditure on:				
Raising funds		(524)	-	(524)
Charitable activities		(80,702)	-	(80,702)
Total expenditure		(81,226)	-	(81,226)
Net expenditure		(39,730)	-	(39,730)
Net movement in funds		(39,730)	-	(39,730)
Reconciliation of funds				
Total funds brought forward		326,540	1,900	328,440
Total funds carried forward	16	286,810	1,900	288,710

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 16.

Warcop Parish Hall CIO

(Registration number: 1163290)
Balance Sheet as at 28 February 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	12	247,029	250,460
Current assets			
Debtors	13	2,690	2,845
Cash at bank and in hand	14	44,167	39,556
		46,857	42,401
Creditors: Amounts falling due within one year	15	(1,698)	(4,151)
Net current assets		45,159	38,250
Net assets		292,188	288,710
Funds of the charity:			
Restricted income funds			
Restricted funds		-	1,900
Unrestricted income funds			
Unrestricted funds		292,188	286,810
Total funds	16	292,188	288,710

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 20 July 2026 and signed on their behalf by:

.....
Mrs N J McDowall - Chair
Trustee

Notes to the Financial Statements for the Year Ended 28 February 2026

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Warcop Parish Hall CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £150.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land	Not depreciated
Buildings	Power doors over 15 years straight line, buildings now considered to be maintained to such a standard that depreciation would not be material
Plant and machinery	25% reducing balance
Fixtures and fittings	33% reducing balance

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2026 £
Donations and legacies;		
Donations from individuals	1,720	1,720
	1,720	1,720

	Unrestricted funds General £	Total 2025 £
Donations and legacies;		
Donations from individuals	897	897
Legacies	497	497
	1,394	1,394

3 Income from charitable activities

	Unrestricted funds General £	Total 2026 £
Parish Hall lettings	18,345	18,345
Fundraising events	19,310	19,310
	37,655	37,655

	Unrestricted funds General £	Total 2025 £
Parish Hall lettings	23,229	23,229
Fundraising events	16,873	16,873
	40,102	40,102

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	571	571
Total for 2026	571	571

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2026 £
Marketing and publicity		348	348

	Note	Unrestricted funds General £	Total 2025 £
Marketing and publicity		524	524

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2026 £
Parish Hall lettings		19,762	1,900	21,662
Fundraising events		9,337	-	9,337
Depreciation, amortisation and other similar costs		3,431	-	3,431
Allocated support costs		595	-	595
Governance costs		1,095	-	1,095
		34,220	1,900	36,120

	Note	Unrestricted funds General £	Total 2025 £
Parish Hall lettings		27,046	27,046
Fundraising events		6,991	6,991
Depreciation, amortisation and other similar costs		45,795	45,795
Governance costs		870	870
		80,702	80,702

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	996	996
Other fees paid to examiners	99	99
Total for 2026	1,095	1,095
Total for 2025	870	870

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2026 £	2025 £
Depreciation of fixed assets	3,431	45,795

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Independent examiner's remuneration

	2026 £	2025 £
Examination of the financial statements	996	870
Other fees to examiners		
Taxation compliance services	99	-

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 March 2025	656,032	49,736	705,768
At 28 February 2026	656,032	49,736	705,768
Depreciation			
At 1 March 2025	416,514	38,794	455,308
Charge for the year	648	2,783	3,431
At 28 February 2026	417,162	41,577	458,739
Net book value			
At 28 February 2026	238,870	8,159	247,029
At 28 February 2025	239,518	10,942	250,460

13 Debtors

	2026 £	2025 £
Trade debtors	2,690	2,845

14 Cash and cash equivalents

	2026 £	2025 £
Cash on hand	240	240
Cash at bank	3,956	39,316
Short-term deposits	39,971	-
	44,167	39,556

15 Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals	1,698	4,151

16 Funds

	Balance at 1 March 2025 £	Incoming resources £	Resources expended £	Balance at 28 February 2026 £
Unrestricted funds				
General	286,810	39,946	(34,568)	292,188
Restricted funds	1,900	-	(1,900)	-
Total funds	288,710	39,946	(36,468)	292,188

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Balance at 28 February 2025 £
Unrestricted funds				
General	326,540	41,496	(81,226)	286,810
Restricted funds	1,900	-	-	1,900
Total funds	328,440	41,496	(81,226)	288,710

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 28 February 2026 £
Tangible fixed assets	247,029	247,029
Current assets	46,857	46,857
Current liabilities	(1,698)	(1,698)
Total net assets	292,188	292,188

	Unrestricted funds General £	Total funds at 28 February 2025 £
Tangible fixed assets	250,460	250,460
Current assets	42,401	42,401
Current liabilities	(4,151)	(4,151)
Total net assets	288,710	288,710

18 Related party transactions

There were no related party transactions in the year.

Warcop Parish Hall CIO

Statement of Financial Activities by fund for the Year Ended 28 February 2026

	Total Unrestricted Funds 2026 £	Total Unrestricted Funds 2025 £
Income and Endowments from:		
Donations and legacies	1,720	1,394
Charitable activities	37,655	40,102
Investment income	571	-
Total income	39,946	41,496
Expenditure on:		
Raising funds	(348)	(524)
Charitable activities	(34,220)	(80,702)
Total expenditure	(34,568)	(81,226)
Net income/(expenditure)	5,378	(39,730)
Net movement in funds	5,378	(39,730)
Reconciliation of funds		
Total funds brought forward	286,810	326,540
Total funds carried forward	292,188	286,810

Statement of Financial Activities by fund for the Year Ended 28 February 2026 (continued)

	Total Restricted Funds 2026 £	Total Restricted Funds 2025 £
Income and Endowments from:		
Expenditure on:		
Charitable activities	(1,900)	-
Total expenditure	(1,900)	-
Net expenditure	(1,900)	-
Reconciliation of funds		
Total funds brought forward	1,900	1,900
Total funds carried forward	-	1,900

Warcop Parish Hall CIO

Detailed Statement of Financial Activities for the Year Ended 28 February 2026

	Total 2026 £	Total 2025 £
Income and Endowments from:		
Donations and legacies (analysed below)	1,720	1,394
Charitable activities (analysed below)	37,655	40,102
Investment income (analysed below)	571	-
Total income	39,946	41,496
Expenditure on:		
Raising funds (analysed below)	(348)	(524)
Charitable activities (analysed below)	(36,120)	(80,702)
Total expenditure	(36,468)	(81,226)
Net income/(expenditure)	3,478	(39,730)
Net movement in funds	3,478	(39,730)
Reconciliation of funds		
Total funds brought forward	288,710	328,440
Total funds carried forward	292,188	288,710

Detailed Statement of Financial Activities for the Year Ended 28 February 2026 (continued)

	Total 2026 £	Total 2025 £
Donations and legacies		
Legacies and bequests	-	497
Appeals and donations	1,720	897
	1,720	1,394
Charitable activities		
Fundraising events	19,310	16,873
Letting of non-investment property in furtherance of the charity's objects	18,345	23,229
	37,655	40,102
Investment income		
Interest on cash deposits	571	-
	571	-
Raising funds		
Advertising	(348)	(524)
	(348)	(524)
Charitable activities		
Fundraising costs	(9,314)	(6,991)
Bank charges	(23)	-
Depreciation of freehold property	(648)	(42,057)
Depreciation of plant and machinery	(190)	(3,457)
Depreciation of fixtures and fittings	(2,593)	(281)
Staff training	(595)	-
Rates and water	(736)	(824)
Light, heat and power	(7,386)	(11,442)
Insurance	(1,100)	(1,179)
Repairs and maintenance	(6,044)	(6,467)
Restricted expenses	(1,900)	-
Alarm	197	(968)
Telephone and fax	(542)	(864)
Computer software and maintenance costs	(330)	(2,436)
Trade subscriptions	(265)	(265)
Charitable donations	(620)	-
Sundry expenses	(1,049)	(1,340)
Cleaning	(1,887)	(1,261)
Other taxation advisory services	(99)	-
Independent examiner's fee	(996)	(870)

Detailed Statement of Financial Activities for the Year Ended 28 February 2026 (continued)

	Total 2026 £	Total 2025 £
	(36,120)	(80,702)