Charity registration number 1188135 (England and Wales)

# APPLETON WISKE VILLAGE HALL CIO

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2025

# APPLETON WISKE VILLAGE HALL CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | P Whyman | |
| | B Baines | |
| | L Whyman | |
| | R Johnson | |
| | S Boddy | |
| | J Boddy | |
| | S Golding | (Appointed 20 April 2026) |
| | S Powell | (Appointed 20 April 2026) |
| **Charity registration** | England and Wales | 1188135 |
| **Independent examiner** | Brian Thompson - CPT<br>Evolve Business Centre<br>Cygnet Way<br>Houghton le Spring<br>Tyne and Wear<br>DH4 5QY | |

## 14 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 January 2025 | Incoming resources | Resources expended | At 31 December 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 24,243 | 10,309 | (9,841) | 24,711 |

| Previous year: | At 1 January 2024 | Incoming resources | Resources expended | At 31 December 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 25,294 | 14,215 | (15,266) | 24,243 |

## 15 Analysis of net assets between funds

| | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 December 2025:** | | | |
| Current assets/(liabilities) | 24,711 | 21,300 | 46,011 |
| | 24,711 | 21,300 | 46,011 |

| | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 December 2024:** | | | |
| Current assets/(liabilities) | 24,243 | - | 24,243 |
| | 24,243 | - | 24,243 |

## 16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# APPLETON WISKE VILLAGE HALL CIO

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# APPLETON WISKE VILLAGE HALL CIO

## TRUSTEES REPORT

## *FOR THE YEAR ENDED 31 DECEMBER 2025*

The trustees present their annual report and financial statements for the year ended 31 December 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, 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)".

**Objectives and activities**
The objects of the CIO are to run and promote a village hall for the benefit of the inhabitants of the village of Appleton Wiske and, without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

*Public benefit*
The trustees confirm that the CIO has complied with its duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising its powers and duties. The Trustees believe that all of the CIO's work has public benefit.

The former charity of Appleton Wiske Village Hall was wound up in February 2020 with all activities transferred to the present charitable incorporated organisation Appleton Wiske Village Hall CIO.

**Achievements and performance**
*Significant activities and achievements against objectives*
The Pre-School which was the largest Village Hall user, closed in July 2025. To replace some of the lost income, the Village Hall has embarked on a project to acquire a portable building to be rented out to replace the village shop and post office. £21,300 has been committed to the project (£15,000 from Garfield Weston Foundation on 25/2/26, £200 from Appleton Wiske Parish Council on 3/2/26, £2,500 from Two Ridings Community Foundation on 31/3/26 and a further £3,600 committed by the Liz and Terry Bramall Foundation on 11/6/26).

**Financial review**
The fund raising for the project has gone well in the year with donations/grants of £21,300 being received in the year. This has contributed to an overall surplus for the year of £21,768 (2024: deficit of £1,051).

The charity has total reserves at the year end of £46,011 (2024: £24,243). This is made up of unrestricted reserves of £24,711 (2024: £24,243) and restricted reserves of £21,300 (2024: £NIL).

*Reserves policy*
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.

**Plans for future periods**
The CIO is committed to developing the Hall's services and activities in a non-discriminatory manner.

**Structure, governance and management**
The entity was constituted as a Charitable Incorporated Organisation (CIO) as a body corporate under Part 11 of the Charities Act 2011, on 24 February 2020 and registered with the Charity Commission on the same day.

# APPLETON WISKE VILLAGE HALL CIO

## TRUSTEES REPORT (CONTINUED)

## *FOR THE YEAR ENDED 31 DECEMBER 2025*

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

| | |
|---|---|
| P Whyman | |
| H Dove | (Resigned 12 May 2025) |
| B Baines | |
| L Whyman | |
| B Rawling | (Resigned 3 November 2025) |
| R Johnson | |
| A Preston | (Resigned 7 February 2026) |
| S Boddy | |
| C Brannen | (Resigned 15 September 2025) |
| J Boddy | |
| S Golding | (Appointed 20 April 2026) |
| S Powell | (Appointed 20 April 2026) |

*Recruitment and appointment of trustees*
When recruiting new trustees, the board actively consider the need for diversity alongside a range of relevant skills and experience and our strategic direction.

On induction, new trustees are given guidance from the existing Board as well as Charity Commission guidance on the responsibilities of Trustees.

**REFERANCE AND ADMINISTRATIVE DETAILS**
Registered Charity number
1188135

Principal address
Front Street
Appleton Wiske
Northallerrton
DL6 2AB

Independent Examiner
Brian Thompson
CPT
Evolve Business Centre
Cygnet Way
Houghton Le Spring
DH4 5QY

Bankers
Barclays Bank plc

Approved by order of the board of Trustees and signed on its behalf.

P Whyman

**P Whyman - Trustee**

Date: 14/8/26

# APPLETON WISKE VILLAGE HALL CIO

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF APPLETON WISKE VILLAGE HALL CIO

I report to the trustees on my examination of the financial statements of Appleton Wiske Village Hall CIO (the charity) for the year ended 31 December 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.

**Brian Thompson**
**CPT**
Evolve Business Centre
Cygnet Way
Houghton le Spring
Tyne and Wear
DH4 5QY

Date: 14/8/26

# APPLETON WISKE VILLAGE HALL CIO

## STATEMENT OF FINANCIAL ACTIVITIES
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

## *FOR THE YEAR ENDED 31 DECEMBER 2025*

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | 2 | 12 | 21,300 | 21,312 | 5 |
| Charitable activities | 3 | 9,815 | - | 9,815 | 12,155 |
| Investments | 4 | 482 | - | 482 | 497 |
| Other income | 5 | - | - | - | 1,558 |
| **Total income** | | 10,309 | 21,300 | 31,609 | 14,215 |
| **Expenditure on:** | | | | | |
| Raising funds | 6 | 20 | - | 20 | 20 |
| Charitable activities | 7 | 9,821 | - | 9,821 | 15,246 |
| **Total expenditure** | | 9,841 | - | 9,841 | 15,266 |
| **Net income/(expenditure) and movement in funds** | | 468 | 21,300 | 21,768 | (1,051) |
| **Reconciliation of funds:** | | | | | |
| Fund balances at 1 January 2025 | | 24,243 | - | 24,243 | 25,294 |
| **Fund balances at 31 December 2025** | | 24,711 | 21,300 | 46,011 | 24,243 |

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

# APPLETON WISKE VILLAGE HALL CIO

## BALANCE SHEET

### *AS AT 31 DECEMBER 2025*

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Debtors | **12** | 322 | | 1,289 | |
| Cash at bank and in hand | | 45,689 | | 22,954 | |
| | | 46,011 | | 24,243 | |
| **Net current assets** | | | 46,011 | | 24,243 |
| **The funds of the charity** | | | | | |
| Restricted income funds | **13** | | 21,300 | | - |
| Unrestricted funds | **14** | | 24,711 | | 24,243 |
| | | | 46,011 | | 24,243 |

The financial statements were approved by the trustees on 14/8/26

P Whyman

**P Whyman - Trustee**

### 1 Accounting policies

#### 1.1 Basis of preparation

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.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.

#### 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.

**1 Accounting policies** **(Continued)**

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months.

**2 Income from donations and legacies**

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 12 | 20,300 | 20,312 | 5 | - | 5 |
| Grants | - | 1,000 | 1,000 | - | - | - |
| | 12 | 21,300 | 21,312 | 5 | - | 5 |

**3 Income from charitable activities**

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Hire of hall | 7,650 | 9,960 |
| Hire of glasses and crockery | 130 | 40 |
| Hire of tablecloths | 40 | 70 |
| Tote income | 1,995 | 2,085 |
| | 9,815 | 12,155 |
| **Analysis by fund** | | |
| Unrestricted funds | 9,815 | 12,155 |

**4 Income from investments**

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Interest receivable | 482 | 497 |

## 5 Other income

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Other income | - | 1,558 |

## 6 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Fundraising and publicity** | | |
| Advertising | 20 | 20 |

## 7 Expenditure on charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Direct costs** | | |
| Cleaning and other materials | 3,468 | 4,332 |
| Electricity | 928 | 531 |
| Green waste licence | 49 | 42 |
| Heating oil | 1,518 | 2,298 |
| Insurance | 1,037 | 984 |
| Laundry | - | 70 |
| Licences and fees | 162 | 175 |
| Sundry expenses | - | 26 |
| Plants and planting | 25 | 200 |
| Print, postage and stationery | 12 | 7 |
| Repairs and renewals | 58 | 4,517 |
| Tote prizes | 1,000 | 1,040 |
| Water rates | 1,149 | 736 |
| Accountancy | 288 | 288 |
| Broadband | 127 | - |
| | 9,821 | 15,246 |
| **Analysis by fund** | | |
| Unrestricted funds | 9,821 | 15,246 |

**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 | - | - |

**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**

| | 2025 Number | 2024 Number |
|---|---|---|
| Total | - | - |

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

**11 Taxation**

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

**12 Debtors**

| | 2025 £ | 2024 £ |
|---|---|---|
| **Amounts falling due within one year:** | | |
| Trade debtors | 322 | 1,289 |

**13 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2025 £ | Incoming resources £ | At 31 December 2025 £ |
|---|---|---|---|
| Post office project | - | 21,300 | 21,300 |