

LETTERSTON MEMORIAL HALL LIMITED

England & Wales · Charity number 1081181

Details

Status Registered

Legal form Charitable company

Company number [03921451](#)

Registered 2000-06-19

Register [View on the Charity Commission register](#)

Contact

Address 102 St. Davids Road
Letterston
Haverfordwest
SA62 5SJ

Phone 07875217699

Email info@letterstonmemorialhall.co.uk

Website www.letterstonmemorialhall.co.uk

Activities

Objects: THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR THE USE BY THE INHABITANTS OF THE PARISH OR COMMUNITY OF LETTERSTON IN THE COUNTY OF PEMBROKESHIRE AND ITS IMMEDIATE VICINITY WITHOUT DISTINCTION OF POLITICAL RELIGIOUS OR OTHER OPINIONS INCLUDING USE FOR: A) MEETINGS LECTURES AND CLASSES AND B) OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: The provision and maintenance of a Village Hall for the use by the inhabitants of Letterston and its immediate vicinity including use for: A) Meetings lectures and classes and B) Other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LETTERSTON, PEMBROKESHIRE.
- Pembrokeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£36,440	£47,352	-	-
2023-12-31	£110,727	£20,566	-	-
2022-12-31	£27,835	£25,489	-	-
2021-12-31	£10,140	£10,659	-	-
2020-12-31	£26,295	£22,422	-	-

Trustees

Name	Role	Appointed
PAUL HART	Chair	
Dean Frederick Crocker		2024-10-09
GARETH EVANS		
HELENA JOHNSON		
Karen Crocker		2024-10-09
Mark Owen Rees		2012-08-01
RHYSWYN THOMAS		
Sarah Jane Stiles		2026-05-13

Linked charities

- LETTERSTON MEMORIAL HALL TRUST (1081181-1)

LETTERSTON MEMORIAL HALL LIMITED

England & Wales - Charity number 1081181

Accounts

COMPANY REGISTRATION NUMBER: 03921451
CHARITY REGISTRATION NUMBER: 1081181

Letterston Memorial Hall Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

PRITCHARD & CO

Chartered Certified Accountants
Ffynnonddofn
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

Letterston Memorial Hall Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

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Letterston Memorial Hall Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Letterston Memorial Hall Limited

Charity registration number 1081181

Company registration number 03921451

Principal office and registered office 102 St. Davids Road
Letterston
Haverfordwest
Pembrokeshire
SA62 5SJ

The trustees Mr M Rees
Mr W O G Evans
Mr P D C Hart
Mrs H F Johnson
Mr R Thomas

Independent examiner Ian Williams
Chartered Certified Accountant
Ffynnonddofn
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

Structure, governance and management

The Letterston Memorial Hall Limited is governed by its Memorandum and Articles of Association as incorporated under the Companies Act 2006 on 3 February 2000. It became a registered charity on 19 June 2000. The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10.

Objectives and activities

The provision and maintenance of a Village Hall for the use by the inhabitants of the parish of Letterston in the County of Pembrokeshire and its immediate vicinity without distinction of political, religious, or other opinions including use for :

A) Meetings, lectures and classes and

Letterston Memorial Hall Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Objectives and activities *(continued)*

B) Other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants. The main activities undertaken are the maintenance of the Hall and its provision for the local community to use. The trustees encourage use of the Hall and they organise occasional attractions to both bring the Hall to the attention of the wider community and also to generate funds.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Current and past Hall activities are displayed on our active website: www.letterstonmemorialhall.co.uk.

This supplements and reinforces more traditional methods of communicating with residents such as leaflet drops, posters, notice boards, newspaper advertisements and local radio announcements.

Financial review

a) We formally adopted such a policy on March 29 2011.

b) No fund is in deficit.

The trustees' annual report and the strategic report were approved on 24 September 2025 and signed on behalf of the board of trustees by:

Mr W O G Evans
Trustee

Letterston Memorial Hall Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Letterston Memorial Hall Limited

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Letterston Memorial Hall Limited ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Letterston Memorial Hall Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Letterston Memorial Hall Limited *(continued)*

Year ended 31 December 2024

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.

Ian Williams

Chartered Certified Accountant
Independent Examiner

Ffynnonddofn
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

Letterston Memorial Hall Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,953	–	1,953	80,773
Charitable activities	6	31,587	–	31,587	26,227
Investment income	7	1,256	–	1,256	2,211
Other income	8	1,644	–	1,644	1,516
Total income		<u>36,440</u>	<u>–</u>	<u>36,440</u>	<u>110,727</u>
Expenditure					
Expenditure on charitable activities	9,10	28,023	19,329	47,352	20,566
Total expenditure		<u>28,023</u>	<u>19,329</u>	<u>47,352</u>	<u>20,566</u>
Net (expenditure)/income and net movement in funds		<u>8,417</u>	<u>(19,329)</u>	<u>(10,912)</u>	<u>90,161</u>
Reconciliation of funds					
Total funds brought forward		<u>52,889</u>	<u>77,315</u>	<u>130,204</u>	<u>40,043</u>
Total funds carried forward		<u>61,306</u>	<u>57,986</u>	<u>119,292</u>	<u>130,204</u>

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

The notes on pages 7 to 13 form part of these financial statements.

Letterston Memorial Hall Limited

Company Limited by Guarantee

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	57,986	77,315
Current assets			
Debtors	16	1,358	3,408
Cash at bank and in hand		60,158	49,481
		<u>61,516</u>	<u>52,889</u>
Creditors: amounts falling due within one year	17	<u>210</u>	<u>–</u>
Net current assets		<u>61,306</u>	<u>52,889</u>
Total assets less current liabilities		<u>119,292</u>	<u>130,204</u>
Funds of the charity			
Restricted funds		57,986	77,315
Unrestricted funds		61,306	52,889
Total charity funds	18	<u>119,292</u>	<u>130,204</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 September 2025, and are signed on behalf of the board by:

Mrs H F Johnson
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 102 St. Davids Road, Letterston, Haverfordwest, Pembrokeshire, SA62 5SJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The trust is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants	1,953	–	1,953
	<u>1,953</u>	<u>–</u>	<u>1,953</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants	3,290	77,483	80,773
	<u>3,290</u>	<u>77,483</u>	<u>80,773</u>

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Hire of hall and events	21,443	21,443	21,551	21,551
Bar sales	10,144	10,144	4,676	4,676
	<u>31,587</u>	<u>31,587</u>	<u>26,227</u>	<u>26,227</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Wayleave	–	–	31	31
Deposit account interest	144	144	112	112
Feed in tariff	1,112	1,112	2,068	2,068
	<u>1,256</u>	<u>1,256</u>	<u>2,211</u>	<u>2,211</u>

8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Lottery income	1,644	1,644	1,516	1,516

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Operation of Letterston Memorial Hall	<u>28,023</u>	<u>19,329</u>	<u>47,352</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Operation of Letterston Memorial Hall	<u>20,398</u>	<u>168</u>	<u>20,566</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Operation of Letterston Memorial Hall	<u>47,352</u>	<u>47,352</u>	<u>20,566</u>

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

11. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	19,329	–

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1	–

The independent examiner has made no charge for the work undertaken.

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	–	1,500

The average head count of employees during the year was Nil (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Hall management	–	1

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

Helena Johnson has been paid nil (2023 - £1,500) as an honorarium in respect of work carried out managing the hall on a day to day basis. No trustee has been reimbursed for any expenses.

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2024 and 31 December 2024	127,743
Depreciation	
At 1 January 2024	50,428
Charge for the year	19,329
At 31 December 2024	<u>69,757</u>
Carrying amount	
At 31 December 2024	<u>57,986</u>
At 31 December 2023	<u>77,315</u>

16. Debtors

	2024 £	2023 £
Trade debtors	870	3,408
Prepayments and accrued income	488	–
	<u>1,358</u>	<u>3,408</u>

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	210	–

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	<u>52,889</u>	<u>36,440</u>	<u>(28,023)</u>	<u>61,306</u>

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>40,043</u>	<u>33,244</u>	<u>(20,398)</u>	<u>52,889</u>

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Grant for Solar Panels	77,315	–	(19,329)	57,986

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Grant for Solar Panels	–	77,483	(168)	77,315

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	57,986	57,986
Current assets	61,516	–	61,516
Creditors less than 1 year	(210)	–	(210)
Net assets	<u>61,306</u>	<u>57,986</u>	<u>119,292</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	77,315	77,315
Current assets	52,889	–	52,889
Creditors less than 1 year	–	–	–
Net assets	<u>52,889</u>	<u>77,315</u>	<u>130,204</u>

Letterston Memorial Hall Limited

Company Limited by Guarantee

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

Letterston Memorial Hall Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Grants	1,953	80,773
Charitable activities		
Hire of hall and events	21,443	21,551
Bar sales	10,144	4,676
	<u>31,587</u>	<u>26,227</u>
Investment income		
Wayleave	–	31
Deposit account interest	144	112
Feed in tariff	1,112	2,068
	<u>1,256</u>	<u>2,211</u>
Other income		
Lottery income	1,644	1,516
	<u>1,644</u>	<u>1,516</u>
Total income	<u>36,440</u>	<u>110,727</u>
Expenditure		
Expenditure on charitable activities		
Purchases	6,841	2,811
Wages and salaries	–	1,500
Rent	2,891	3,899
Rates and water	820	400
Light and heat	4,970	5,835
Repairs and maintenance	8,978	4,775
Insurance	2,210	–
Telephone	738	571
Depreciation	19,329	–
Stationery and printing	187	363
Licences	–	35
Performing rights	192	200
Bank Charges	196	177
	<u>47,352</u>	<u>20,566</u>
Total expenditure	<u>47,352</u>	<u>20,566</u>

Letterston Memorial Hall Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2024

	2024	2023
	£	£
Net (expenditure)/income	<u>(10,912)</u>	<u>90,161</u>

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Expenditure on charitable activities		
Operation of Letterston Memorial Hall		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	6,841	2,811
Direct charitable activity 1 - wages/salaries	–	1,500
Direct charitable activity 1 - activities and events	2,891	3,899
Direct charitable activity 1 - lottery prizes	820	400
Direct charitable activity 1 - light & heat	4,970	5,835
Direct charitable activity 1 - repairs & maintenance	8,978	4,775
Direct charitable activity 1 - insurance	2,210	–
Direct charitable activity 1 - telephone	738	571
Direct charitable activity 1 - depreciation	19,329	–
Stationery and printing	187	363
Licences	–	35
Performing rights	192	200
Bank Charges	196	177
	<u>47,352</u>	<u>20,566</u>
Expenditure on charitable activities	<u><u>47,352</u></u>	<u><u>20,566</u></u>

LETTERSTON MEMORIAL HALL LIMITED

England & Wales - Charity number 1081181

Accounts

COMPANY REGISTRATION NUMBER: 03921451
CHARITY REGISTRATION NUMBER: 1081181

Letterston Memorial Hall Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

PRITCHARD & CO
Chartered accountants
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Letterston Memorial Hall Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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Letterston Memorial Hall Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Letterston Memorial Hall Limited
Charity registration number	1081181
Company registration number	03921451
Principal office and registered office	102 St. Davids Road Letterston Haverfordwest Pembrokeshire SA62 5SJ

The trustees

Mr M Rees
Mr W O G Evans
Mr P D C Hart
Mrs H F Johnson
Mr R Thomas

Independent examiner	Ian Williams Chartered Certified Accountant Ffynnonddofn 74 High Street Fishguard Pembrokeshire SA65 9AU
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Structure, governance and management

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Objectives and activities

The provision and maintenance of a Village Hall for the use by the inhabitants of the parish of Letterston in the County of Pembrokeshire and its immediate vicinity without distinction of political, religious, or other opinions including use for :

A) Meetings, lectures and classes.

Letterston Memorial Hall Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Objectives and activities *(continued)*

B) Other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants. The main activities undertaken are the maintenance of the Hall and its provision for the local community to use. The trustees encourage use of the Hall and they organise occasional attractions to both bring the Hall to the attention of the wider community and also to generate funds.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Bookings are back to levels before the pandemic and we try to accommodate most of them.

Current and past Hall activities are displayed on our active website: www.letterstonmemorialhall.co.uk.

This supplements and reinforces more traditional methods of communicating with residents such as leaflet drops, posters, notice boards, newspaper advertisements and local radio announcements.

Financial review

a) We formally adopted such a policy on March 29 2011.

b) No fund is in deficit.

The trustees' annual report and the strategic report were approved on 20 September 2024 and signed on behalf of the board of trustees by:

Mr W O G Evans
Trustee

Letterston Memorial Hall Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Letterston Memorial Hall Limited

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Letterston Memorial Hall Limited ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Letterston Memorial Hall Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Letterston Memorial Hall Limited *(continued)*

Year ended 31 December 2023

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.

Ian Williams

Chartered Certified Accountant
Independent Examiner

Ffynnonddofn
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

Letterston Memorial Hall Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	3,290	77,483	80,773	–
Charitable activities	6	26,227	–	26,227	24,497
Investment income	7	2,211	–	2,211	1,811
Other income	8	1,516	–	1,516	1,527
Total income		<u>33,244</u>	<u>77,483</u>	<u>110,727</u>	<u>27,835</u>
Expenditure					
Expenditure on charitable activities	9,10	20,398	168	20,566	25,489
Total expenditure		<u>20,398</u>	<u>168</u>	<u>20,566</u>	<u>25,489</u>
Net income and net movement in funds		<u>12,846</u>	<u>77,315</u>	<u>90,161</u>	<u>2,346</u>
Reconciliation of funds					
Total funds brought forward		40,043	–	40,043	37,697
Total funds carried forward		<u>52,889</u>	<u>77,315</u>	<u>130,204</u>	<u>40,043</u>

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

The notes on pages 7 to 12 form part of these financial statements.

Letterston Memorial Hall Limited

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	77,315	–
Current assets			
Debtors	14	3,408	1,368
Cash at bank and in hand		49,481	38,675
		<u>52,889</u>	<u>40,043</u>
Net current assets		<u>52,889</u>	<u>40,043</u>
Total assets less current liabilities		<u>130,204</u>	<u>40,043</u>
Funds of the charity			
Restricted funds		77,315	–
Unrestricted funds		<u>52,889</u>	<u>40,043</u>
Total charity funds	15	<u>130,204</u>	<u>40,043</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 September 2024, and are signed on behalf of the board by:

Mrs H F Johnson
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 102 St. Davids Road, Letterston, Haverfordwest, Pembrokeshire, SA62 5SJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Hire of hall and events	21,551	21,551	16,928	16,928
Bar sales	4,676	4,676	7,569	7,569
	<u>26,227</u>	<u>26,227</u>	<u>24,497</u>	<u>24,497</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Wayleave	31	31	4	4
Deposit account interest	112	112	13	13
Feed in tariff	2,068	2,068	1,794	1,794
	<u>2,211</u>	<u>2,211</u>	<u>1,811</u>	<u>1,811</u>

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Lottery income	1,516	1,516	1,527	1,527

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Operation of Letterston Memorial Hall	<u>20,398</u>	<u>168</u>	<u>20,566</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Operation of Letterston Memorial Hall	<u>25,489</u>	<u>–</u>	<u>25,489</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Operation of Letterston Memorial Hall	<u>20,566</u>	<u>20,566</u>	<u>25,489</u>

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	1,500	1,500

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Hall management	1	1

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

Helena Johnson has been paid £1,500 as an honorarium in respect of work carried out managing the hall on a day to day basis. No trustee has been reimbursed for any expenses.

13. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 January 2023	50,428
Additions	77,315
At 31 December 2023	<u>127,743</u>
Depreciation	
At 1 January 2023 and 31 December 2023	<u>50,428</u>
Carrying amount	
At 31 December 2023	<u>77,315</u>
At 31 December 2022	<u>–</u>

14. Debtors

	2023	2022
	£	£
Trade debtors	3,408	1,368

Letterston Memorial Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General funds	40,043	33,244	(20,398)	52,889

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
General funds	37,697	27,835	(25,489)	40,043

Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund 1 - desc in a/cs	–	77,483	(168)	77,315

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund 1 - desc in a/cs	–	–	–	–

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	77,315	77,315
Current assets	52,889	–	52,889
Net assets	52,889	77,315	130,204

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	40,043	–	40,043
Net assets	40,043	–	40,043

Letterston Memorial Hall Limited

Company Limited by Guarantee

Management Information

Year ended 31 December 2023

The following page does not form part of the financial statements.

Letterston Memorial Hall Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 December 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Grants	80,773	—
Charitable activities		
Hire of hall and events	21,551	16,928
Bar sales	4,676	7,569
	<u>26,227</u>	<u>24,497</u>
Investment income		
Wayleave	31	4
Deposit account interest	112	13
Feed in tariff	2,068	1,794
	<u>2,211</u>	<u>1,811</u>
Other income		
Lottery income	1,516	1,527
	<u>1,516</u>	<u>1,527</u>
Total income	<u>110,727</u>	<u>27,835</u>
Expenditure		
Expenditure on charitable activities		
Purchases	2,811	3,604
Wages and salaries	1,500	1,500
Rent	3,899	3,561
Rates and water	400	800
Light and heat	5,835	7,619
Repairs and maintenance	4,775	5,552
Insurance	—	1,683
Telephone	571	550
Stationery and printing	363	205
Licences	35	35
Performing rights	200	380
Bank Charges	177	—
	<u>20,566</u>	<u>25,489</u>
Total expenditure	<u>20,566</u>	<u>25,489</u>
Net income	<u>90,161</u>	<u>2,346</u>

LETTERSTON MEMORIAL HALL LIMITED

England & Wales - Charity number 1081181

Accounts

Registered number
3921451
Charity number
1081181

Letterston Memorial Hall Limited

Report and Accounts

**for the year ended
31 December 2022**

Prepared by:

Pritchard & Co
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

Letterston Memorial Hall Limited

Report and accounts

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Letterston Memorial Hall Limited The Management Committees' Report

The management committee present their report and accounts for the year ended 31 December 2022. The Charity's objective is the administration of the Memorial Hall for the benefit of the local community. The legal estate in the Letterston Memorial Hall is vested in Letterston Community Council which holds it upon trust for Letterston Memorial Hall Limited.

The trustees who served during the year were as follows :

Mark Rees (Chairman)
William Owen Gareth Evans (Treasurer)
Paul Douglas Clive Hart (Vice Chairman)
Helena Francis Johnson (Secretary)
Rhyswyn Thomas

New trustees are recruited from the community through local advertisement followed by interview and selection by the trustees.

They are formally appointed at a meeting of the trustees/directors following a suitable trial period.

Objects and Activities

The provision and maintenance of a Village Hall for the use by the inhabitants of the parish of Letterston in the County of Pembrokeshire and its immediate vicinity without distinction of political, religious, or other opinions including use for :

A) Meetings, lectures and classes and

B) Other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants. The main activities undertaken are the maintenance of the Hall and its provision for the local community to use. The trustees encourage use of the Hall and they organise occasional attractions to both bring the Hall to the attention of the wider community and also to generate funds.

Achievement and Performance

Bookings are back to levels before the pandemic and we try to accommodate most of them

Current and past Hall activities are displayed on our active website: www.letterstonmemorialhall.co.uk.

This supplements and reinforces more traditional methods of communicating with residents such as leaflet drops, posters, notice boards, newspaper advertisements and local radio announcements.

Financial Review

a) We formally adopted such a policy on March 29 2011.

b) No fund is in deficit.

This report was approved by the Management Committee on 25 August 2023.

.....
Gareth Evans
Trustee

24 August 2023

Letterston Memorial Hall Limited
Accountants' Report for the year ended 31 December 2022
Independent accountants report to the trustees of
Letterston Memorial Hall Limited

I report on the charity trustees on my examination of the accounts of the Company for the ended 31 December 2022.

Respective Responsibilities of Trustees and Examiner

The trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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)
- to state whether particular matters have come to my attention.

Basis of the 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 statements 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 accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.

.....
I R Williams FCA. FCCA.
Pritchard & Co.
Chartered Certified Accountants

74 High Street
Fishguard
Pembrokeshire

24 August 2023

Letterston Memorial Hall Limited
Statement of financial activities
for the year ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Incoming Resources				
Income resources from generated funds				
Grants	-	-	-	-
Investment Income	13	-	-	-
Incoming resources from charitable activities	26,028	-	26,028	8,469
Other incoming resources	1,794	-	1,794	1,671
Total incoming resources	27,835	-	27,835	10,140
Resources Expended				
Costs of generating funds				
Costs of generating voluntary income	800	-	800	700
Charitable activities	24,689	-	24,689	9,959
Total resources expended	25,489	-	25,489	10,659
Net Incoming Resources before transfers	2,346	-	2,346	(519)
Net movement in funds:				
Net income for the year	2,346	-	2,346	(519)
Total funds brought forward	37,697	-	37,697	38,216
Net funds carried forward	40,043	-	40,043	37,697

Letterston Memorial Hall Limited
Balance Sheet
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	-	493
Current assets			
Stock	4	-	-
Debtors (amounts falling due within one year)	5	1,368	1,849
Cash at bank and in hand		<u>38,675</u>	<u>35,848</u>
		40,043	37,697
CREDITORS: Ammounts falling due within one year	6	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>40,043</u>	<u>37,697</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,043</u>	<u>38,190</u>
CAPITAL AND RESERVES			
General fund	8	40,043	38,190
Restricted Funds	9	<u>-</u>	<u>-</u>
		<u>40,043</u>	<u>38,190</u>

These annual accounts have not been audited because the company is entitled to exemption provided by s477 Companies Act 2006 and its members have not required the company to obtain an audit of these accounts in accordance with s476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with ss386 and 387 Companies Act 2006. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its profit and loss for the financial year in accordance with ss394 and 395 Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board of Trustees and signed on their behalf by

.....
Helena Francis Johnson
Trustee

24 August 2023

Letterston Memorial Hall Limited
Notes to the Accounts
for the year ended 31 December 2020

1. Accounting policies

Basis of preparation of Financial Statements

The accounts have been prepared under the historical cost convention and in accordance with applicable UK Accounting Standards. In preparing the accounts the charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) effective 1 January 2015.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on 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.

Depreciation

Depreciation has been provided at the following rate in order to write off the assets over their estimated useful lives.

Fixtures and fittings 25% on cost

Stocks

Stock and work in progress are valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added and trade discounts.

2. Operating profit

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	493

Directors And Employees

	2022	2021
	£	£
Particulars of employees (including directors) are shown below:		
Employee costs during the year amounted to:		
Wages and salaries	<u>1,500</u>	<u>1,000</u>
	<u><u>1,500</u></u>	<u><u>1,000</u></u>

Letterston Memorial Hall Limited

3. Tangible Fixed Assets

	Fixtures and Fittings £	Total £
Cost		
At 1 January 2022	50,428	50,428
Additions	-	-
At 31 December 2022	<u>50,428</u>	<u>50,428</u>
Depreciation		
At 1 January 2022	50,428	50,428
Charge for year	-	-
At 31 December 2022	<u>50,428</u>	<u>50,428</u>
Net book value		
At 31 December 2022	<u>-</u>	<u>-</u>

4. Stock

	2022 £	2021 £
Stock comprises		
Bar stock	<u>-</u>	<u>-</u>

5. Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	<u>1,368</u>	<u>1,832</u>

6. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	<u>-</u>	<u>-</u>

7. Unrestricted Funds

	2022 £	2021 £
At 1 January 2022	37,697	38,216
Transfer from P&L account	2,346	(519)
At 31 December 2022	<u>40,043</u>	<u>37,697</u>

8. Restricted Funds

	2022 £	2021 £
At 1 January 2022	-	-
Transfer from P&L account	-	-
At 31 December 2022	<u>-</u>	<u>-</u>

Letterston Memorial Hall Limited
Schedule to the statement of financial activities
for the year ended 31 December 2022

	2022	2021
	£	£
Incoming resources		
Income from Activities and Events		
Hire of hall and events	16,928	6,231
Bar sales	7,569	916
Wayleave	4	4
Lottery income	1,527	1,318
	<u>26,028</u>	<u>8,469</u>
Deposit account interest	-	-
Feed in tariff	1,794	1,671
Grants	-	-
	<u>27,822</u>	<u>10,140</u>
Resources expended		
Activities and Events	3,561	-
Lottery prizes	800	700
Bar purchases	3,604	468
Light and heat	7,619	1,800
Cleaning		605
Repairs and maintenance	5,552	3,327
Wages and salaries	1,500	1,000
Insurance	1,683	1,654
Stationery and printing	205	50
Telephone and fax	550	507
Licences	35	55
Performing rights	380	-
Depreciation	-	493
	<u>25,489</u>	<u>10,659</u>

This page does not form part of the Company's Statutory Accounts and is prepared for the information of the directors only.

LETTERSTON MEMORIAL HALL LIMITED

England & Wales - Charity number 1081181

Accounts

Registered number
3921451
Charity number
1081181

Letterston Memorial Hall Limited

Report and Accounts

**for the year ended
31 December 2020**

Prepared by:

Pritchard & Co
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

Letterston Memorial Hall Limited

Report and accounts

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Letterston Memorial Hall Limited The Management Committees' Report

The management committee present their report and accounts for the year ended 31 December 2020. The Charity's objective is the administration of the Memorial Hall for the benefit of the local community. The legal estate in the Letterston Memorial Hall is vested in Letterston Community Council which holds it upon trust for Letterston Memorial Hall Limited.

The trustees who served during the year were as follows :

Mark Rees (Chairman)
William Owen Gareth Evans (Treasurer)
Paul Douglas Clive Hart (Vice Chairman)
Helena Francis Johnson (Secretary)
Rhyswyn Thomas

New trustees are recruited from the community through local advertisement followed by interview and selection by the trustees.

They are formally appointed at a meeting of the trustees/directors following a suitable trial period.

Objects and Activities

The provision and maintenance of a Village Hall for the use by the inhabitants of the parish of Letterston in the County of Pembrokeshire and its immediate vicinity without distinction of political, religious, or other opinions including use for :

A) Meetings, lectures and classes and

B) Other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants.

The main activities undertaken are the maintenance of the Hall and its provision for the local community to use. The trustees encourage use of the Hall and they organise occasional attractions to both bring the Hall to the attention of the wider community and also to generate funds.

Achievement and Performance

This year since March 2020 the COVID-19 epidemic has meant that all the facilities and rooms have had almost no use other than essential users such as Youth Club, and training for local nursing home staff. A local business used it occasionally.

Communications have been maintained with social clubs and other regular Hall users, including as examples Brownies, Bridge, Bowls, Karate and singing groups.

The trustees have not arranged any events themselves - the annual Letterston Carnival, Pantomime, Touring theatre performances and Children's Discos were cancelled.

The Trustees have taken a very cautious view of reopening facilities while COVID-19 is prevalent.

Current and past Hall activities are displayed on our active website: www.letterstonmemorialhall.co.uk.

This supplements and reinforces more traditional methods of communicating with residents such as leaflet drops, posters, notice boards, newspaper advertisements and local radio announcements.

Financial Review

a) We formally adopted such a policy on March 29 2011.

b) No fund is in deficit.

This report was approved by the Management Committee on 24 September 2021.

.....
Gareth Evans
Trustee

Letterston Memorial Hall Limited
Accountants' Report for the year ended 31 December 2020
Independent accountants report to the trustees of
Letterston Memorial Hall Limited

I report on the charity trustees on my examination of the accounts of the Company for the ended 31 December 2020.

Respective Responsibilities of Trustees and Examiner

The trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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)
- to state whether particular matters have come to my attention.

Basis of the 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 statements 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 accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.

.....
I R Williams FCA. FCCA.
Pritchard & Co.
Chartered Certified Accountants

74 High Street
Fishguard
Pembrokeshire

24 September 2021

Letterston Memorial Hall Limited
Statement of financial activities
for the year ended 31 December 2020

	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
Incoming Resources				
Income resources from generated funds				
Grants	12,000	-	12,000	-
Investment Income	7	-	7	14
Incoming resources from charitable activities	12,814	-	12,814	39,131
Other incoming resources	1,474	-	1,474	598
Total incoming resources	26,295	-	26,295	39,743
Resources Expended				
Costs of generating funds				
Costs of generating voluntary income	900	-	900	900
Charitable activities	21,522	-	21,522	25,704
Total resources expended	22,422	-	22,422	26,604
Net Incoming Resources before transfers	3,873	-	3,873	13,139
Net movement in funds:				
Net income for the year	3,873	-	3,873	13,139
Total funds brought forward	34,343	-	34,343	21,204
Net funds carried forward	38,216	-	38,216	34,343

Letterston Memorial Hall Limited
Balance Sheet
for the year ended 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	3	493	1,086
Current assets			
Stock	4	-	-
Debtors (amounts falling due within one year)	5	1,832	953
Cash at bank and in hand		<u>35,891</u>	<u>32,304</u>
		<u>37,723</u>	<u>33,257</u>
CREDITORS: Ammounts falling due within one year	6	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>37,723</u>	<u>33,257</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,216</u>	<u>34,343</u>
CAPITAL AND RESERVES			
General fund	8	38,216	34,343
Restricted Funds	9	-	-
		<u>38,216</u>	<u>34,343</u>

These annual accounts have not been audited because the company is entitled to exemption provided by s477 Companies Act 2006 and its members have not required the company to obtain an audit of these accounts in accordance with s476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with ss386 and 387 Companies Act 2006. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its profit and loss for the financial year in accordance with ss394 and 395 Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board of Trustees on 24 September 2021 signed on their behalf by

.....
Helena Francis Johnson
Trustee

Letterston Memorial Hall Limited
Notes to the Accounts
for the year ended 31 December 2020

1. Accounting policies

Basis of preparation of Financial Statements

The accounts have been prepared under the historical cost convention and in accordance with applicable UK Accounting Standards. In preparing the accounts the charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) effective 1 January 2015.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on 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.

Depreciation

Depreciation has been provided at the following rate in order to write off the assets over their estimated useful lives.

Fixtures and fittings 25% on cost

Stocks

Stock and work in progress are valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added and trade discounts.

2. Operating profit

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	593	593

Directors And Employees

	2020	2019
	£	£
Particulars of employees (including directors) are shown below:		
Employee costs during the year amounted to:		
Wages and salaries	<u>3,506</u>	<u>3,432</u>
	<u><u>3,506</u></u>	<u><u>3,432</u></u>

Letterston Memorial Hall Limited

3. Tangible Fixed Assets

	Fixtures and Fittings £	Total £
Cost		
At 1 January 2020	50,428	50,428
Additions	-	-
At 31 December 2020	<u>50,428</u>	<u>50,428</u>
Depreciation		
At 1 January 2020	49,342	49,342
Charge for year	593	593
At 31 December 2020	<u>49,935</u>	<u>49,935</u>
Net book value		
At 31 December 2019	<u>493</u>	<u>493</u>

4. Stock

	2020 £	2019 £
Stock comprises		
Bar stock	<u>-</u>	<u>-</u>

5. Debtors

	2020 £	2019 £
Amounts falling due within one year		
Trade debtors	<u>1,832</u>	<u>953</u>

6. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	<u>-</u>	<u>-</u>

7. Unrestricted Funds

	2020 £	2019 £
At 1 January 2020	34,343	21,204
Transfer from P&L account	3,873	13,139
At 31 December 2020	<u>38,216</u>	<u>34,343</u>

8. Restricted Funds

	2020 £	2019 £
At 1 January 2020	-	-
Transfer from P&L account	-	-
At 31 December 2020	<u>-</u>	<u>-</u>

Letterston Memorial Hall Limited
Schedule to the statement of financial activities
for the year ended 31 December 2020

	2020	2019
	£	£
Incoming resources		
Income from Activities and Events		
Hire of hall	9,799	31,475
Bar sales	834	6,061
Wayleave	4	-
Lottery income	2,177	1,595
	<u>12,814</u>	<u>39,131</u>
Deposit account interest	7	14
Feed in tariff	1,474	598
Grants	12,000	-
	<u>26,295</u>	<u>39,743</u>
Resources expended		
Activities and Events	-	2,321
Lottery prizes	900	900
Bar purchases	689	3,823
Light and heat	6,041	7,297
Cleaning	498	1,082
Repairs and maintenance	7,826	4,457
Wages and salaries	3,506	3,432
Insurance	1,616	1,503
Stationery and printing	13	605
Telephone and fax	416	356
Licences	324	235
Performing rights	-	-
Depreciation	593	593
	<u>22,422</u>	<u>26,604</u>

This page does not form part of the Company's Statutory Accounts and is prepared for the information of the directors only.