

**REGISTERED COMPANY NUMBER: 05039651 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1105080**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
PATER HALL COMMUNITY TRUST**

Llewelyn Davies  
Chartered Accountants  
50 Queen Street  
Pembroke Dock  
Pembrokeshire  
SA72 6JE

**PATER HALL COMMUNITY TRUST**

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FOR THE YEAR ENDED 31 MARCH 2022**

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## **PATER HALL COMMUNITY TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objective of the trust, as stated in the Memorandum of Association is to promote the benefit of the inhabitants of Pembroke Dock, South Pembrokeshire and the neighbourhood without distinction of sex, sexual orientation, race, or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreations and other leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

##### **Financial controls**

In furtherance of the objects, but not otherwise, the trust may draw, make, accept, endorse, discount and issue promissory notes, bills, cheques and other instruments, and to operate bank accounts in the name of the trust. It may raise funds and invite and receive contributions, provided that in raising funds the trust does not undertake any substantial permanent trading activities and conforms with statutory regulations.

The principal activity of the company during the year was the provision of a hall for the benefit of the community.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of strategy, development, activities and achievements**

This financial year has been a year of recovery for the trust. We have welcomed back most of our pre pandemic clients and a few new ones. By September we had almost fully reopened to most of our regular clients only to be hit again by the short lockdown over Christmas and New Year. We were able to access a financial compensation payment from the Welsh Government to cover our losses. During the year the flat roof on the Sunderland Room developed a leak and had to be replaced. We were able to use some of the Covid compensation to meet the cost.

Overall, the financial performance was better than we expected and the turnover, which was effectively for six months, was above the normal annual turnover in previous years. This has, however, not been achieved easily, with considerable effort being made to attract and retain clients. We must thank our cleaner for her support and help during the year.

The trust has now started to implement its development plan and was pleased to get financial support from Pembroke Dock Town Council to help with this. The present state of the disability access of the complex is reducing our potential to increase income and usage.

However, the cloud on the horizon is that we are already seeing increased costs for cleaning materials and repairs, also when our fixed rate energy deal expires in April 2023, we expect to see at least a trebling of our energy costs. To counter this we increased our rental charges in June 2022, with a further increase expected to be required next year.

#### **FINANCIAL REVIEW**

##### **Investment policy**

There are no restrictions on company's power to invest. However, the company does not benefit from an endowment fund or hold large cash reserves. Restricted funds, donated for a specific purpose maybe held for short periods awaiting the completion of a particular project. These funds remain liquid and are held in low risk, high investment savings accounts.

##### **Reserves policy**

The trustees maintain their policy of keeping sufficient unrestricted funds as a reserve in order to cover the ongoing management and administration of the hall and to support occasional items of unforeseen expenditure.

**PATER HALL COMMUNITY TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05039651 (England and Wales)

**Registered Charity number**

1105080

**Registered office**

Pater Hall  
Lewis Street  
Pembroke Dock  
Pembrokeshire  
SA72 6DD


**Trustees**


Mr D T Esmond  
Councillor P E George  
Mrs W O'Driscoll Chairman  
Mrs P Thomas  
Mrs M Burrell  
Councillor T W Judkins  
Councillor G Manning (deselected 01/5/2021)  
Mr J Lloyd  
Councillor G Goff  
Councillor S O'Connor  
Mrs S Pratty  
Councillor M Bowen (appointed 01/5/2021)

**Independent Examiner**

K J Randall  
FCA  
Llewelyn Davies  
Chartered Accountants  
50 Queen Street  
Pembroke Dock  
Pembrokeshire  
SA72 6JE

Approved by order of the board of trustees on ..... 21/9/22 ..... and signed on its behalf by:

  
.....  
Mr J O Lloyd - Chairman

  
.....  
Mr D T Esmond - Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PATER HALL COMMUNITY TRUST**

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**Independent examiner's report to the trustees of Pater Hall Community Trust ('the Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

K J Randall  
FCA  
Llewelyn Davies  
Chartered Accountants  
50 Queen Street  
Pembroke Dock  
Pembrokeshire  
SA72 6JE

Date: 21-09-2022

**PATER HALL COMMUNITY TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		2,001	-	2,001	34,186
<b>Charitable activities</b>					
General		<u>25,751</u>	<u>-</u>	<u>25,751</u>	<u>4,059</u>
<b>Total</b>		<u>27,752</u>	<u>-</u>	<u>27,752</u>	<u>38,245</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		<u>38,624</u>	<u>23</u>	<u>38,647</u>	<u>16,626</u>
<b>Total</b>		<u>38,624</u>	<u>23</u>	<u>38,647</u>	<u>16,626</u>
<b>NET INCOME/(EXPENDITURE)</b>		(10,872)	(23)	(10,895)	21,619
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>35,935</u>	<u>150,196</u>	<u>186,131</u>	<u>164,512</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>25,063</u>	<u>150,173</u>	<u>175,236</u>	<u>186,131</u>

The notes form part of these financial statements

**PATER HALL COMMUNITY TRUST****BALANCE SHEET  
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	6,135	150,173	156,308	157,414
<b>CURRENT ASSETS</b>					
Debtors	6	2,310	-	2,310	1,401
Cash at bank and in hand		<u>18,383</u>	<u>-</u>	<u>18,383</u>	<u>28,421</u>
		20,693	-	20,693	29,822
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,765)	-	(1,765)	(1,105)
<b>NET CURRENT ASSETS</b>		<u>18,928</u>	<u>-</u>	<u>18,928</u>	<u>28,717</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>25,063</u>	<u>150,173</u>	<u>175,236</u>	<u>186,131</u>
<b>NET ASSETS</b>		<u>25,063</u>	<u>150,173</u>	<u>175,236</u>	<u>186,131</u>
<b>FUNDS</b>	8				
Unrestricted funds				25,063	35,935
Restricted funds				<u>150,173</u>	<u>150,196</u>
<b>TOTAL FUNDS</b>				<u>175,236</u>	<u>186,131</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements


**PATER HALL COMMUNITY TRUST**


**BALANCE SHEET - continued**  
**31 MARCH 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....21/9/22..... and were signed on its behalf by:

.....  
Mr J Lloyd - Chairman

.....  
Mr D T Esmond - Treasurer

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 15% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

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

**PATER HALL COMMUNITY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. NET INCOME/(EXPENDITURE)**

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

	2022 £	2021 £
Depreciation - owned assets	<u>1,106</u>	<u>1,301</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	34,186	-	34,186
<b>Charitable activities</b>			
General	<u>4,059</u>	<u>-</u>	<u>4,059</u>
<b>Total</b>	<u>38,245</u>	<u>-</u>	<u>38,245</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General	16,598	28	16,626
<b>Total</b>	<u>16,598</u>	<u>28</u>	<u>16,626</u>
<b>NET INCOME/(EXPENDITURE)</b>	21,647	(28)	21,619
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	14,288	150,224	164,512
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>35,935</u>	<u>150,196</u>	<u>186,131</u>

**PATER HALL COMMUNITY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. TANGIBLE FIXED ASSETS**

	Tenant's improvements £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<u>150,040</u>	<u>22,731</u>	<u>172,771</u>
<b>DEPRECIATION</b>			
At 1 April 2021	-	15,357	15,357
Charge for year	-	<u>1,106</u>	<u>1,106</u>
At 31 March 2022	-	<u>16,463</u>	<u>16,463</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>150,040</u>	<u>6,268</u>	<u>156,308</u>
At 31 March 2021	<u>150,040</u>	<u>7,374</u>	<u>157,414</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	2,310	1,268
Other debtors	-	<u>133</u>
	<u>2,310</u>	<u>1,401</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	925	204
Social security and other taxes	-	180
Accruals and deferred income	<u>840</u>	<u>721</u>
	<u>1,765</u>	<u>1,105</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	35,935	(10,872)	25,063
<b>Restricted funds</b>			
Building fund	150,040	-	150,040
Badminton fund	<u>156</u>	<u>(23)</u>	<u>133</u>
	<u>150,196</u>	<u>(23)</u>	<u>150,173</u>
<b>TOTAL FUNDS</b>	<u>186,131</u>	<u>(10,895)</u>	<u>175,236</u>

**PATER HALL COMMUNITY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,752	(38,624)	(10,872)
<b>Restricted funds</b>			
Badminton fund	-	(23)	(23)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>27,752</u>	<u>(38,647)</u>	<u>(10,895)</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	14,288	21,647	35,935
<b>Restricted funds</b>			
Building fund	150,040	-	150,040
Badminton fund	<u>184</u>	<u>(28)</u>	<u>156</u>
	<u>150,224</u>	<u>(28)</u>	<u>150,196</u>
<b>TOTAL FUNDS</b>	<u>164,512</u>	<u>21,619</u>	<u>186,131</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,245	(16,598)	21,647
<b>Restricted funds</b>			
Badminton fund	-	(28)	(28)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>38,245</u>	<u>(16,626)</u>	<u>21,619</u>

**PATER HALL COMMUNITY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	14,288	10,775	25,063
<b>Restricted funds</b>			
Building fund	150,040	-	150,040
Badminton fund	184	(51)	133
	<u>150,224</u>	<u>(51)</u>	<u>150,173</u>
<b>TOTAL FUNDS</b>	<u>164,512</u>	<u>10,724</u>	<u>175,236</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,997	(55,222)	10,775
<b>Restricted funds</b>			
Badminton fund	-	(51)	(51)
	<u>65,997</u>	<u>(55,273)</u>	<u>10,724</u>
<b>TOTAL FUNDS</b>	<u>65,997</u>	<u>(55,273)</u>	<u>10,724</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**PATER HALL COMMUNITY TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	2,001	34,186
<b>Charitable activities</b>		
Hire fees	<u>25,751</u>	<u>4,059</u>
<b>Total incoming resources</b>	27,752	38,245
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	-	4,335
Pensions	-	109
Rates and water	1,440	512
Insurance	3,787	2,989
Light and heat	3,186	1,930
Telephone	549	1,106
Postage and stationery	427	-
Cleaning and maintenance	6,315	1,605
Repairs and maintenance	20,489	2,023
Licences	245	499
Subscriptions	30	30
Fixtures and fittings	<u>1,106</u>	<u>1,302</u>
	37,574	16,440
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	<u>1,073</u>	<u>186</u>
Total resources expended	<u>38,647</u>	<u>16,626</u>
<b>Net (expenditure)/income</b>	<u>(10,895)</u>	<u>21,619</u>

This page does not form part of the statutory financial statements