SHIREHAMPTON PUBLIC HALL COMMUNITY ASSOCIATION

England & Wales · Charity number 1112459

Details

Status	Registered
Legal form	Charitable company
Company number	05472607
Registered	2005-12-08
Register	View on the Charity Commission register

Contact

Address	Shirehampton Public Hall 32 Station Road Shirehampton Bristol BS11 9TX
Phone	01179829963
Email	shirehamptonpublichall@gmail.com
Website	www.shirepubhall.org.uk

Activities

Objects: 1. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE PARISH OF SHIREHAMPTON WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;2. TO ESTABLISH THE SHIREHAMPTON PUBLIC HALL AS A COMMUNITY CENTRE (HEREINAFTER CALLED 'THE HALL') AND TO MANAGE AND MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH THE COUNCIL OF THE CITY OF BRISTOL IN THE MAINTENANCE AND MANAGEMENT OF THE HALL FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN THE FURTHERANCE OF THE ABOVE OBJECTS.

Activities: We operate Shirehampton Public Hall as a Community Centre, and support Community activities.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Sponsors Or Undertakes Research
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THE PARISH OF SHIREHAMPTON
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£110,333	£37,975	-	-
2024-03-31	£27,537	£29,000	-	-
2023-03-31	£34,639	£27,924	-	-
2022-03-31	£26,129	£27,454	-	-
2021-03-31	£28,249	£28,579	-	-

Trustees

Name	Role	Appointed
Diane Rogers		2025-10-01
Esther Giles		2019-07-16
Gail Felicity Amphlett		2025-10-01
Jon Line		2025-10-01
Tom Bradley		2025-03-02

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SHIREHAMPTON PUBLIC HALL COMMUNITY ASSOCIATION

England & Wales - Charity number 1112459

Accounts

Company registration number: 05472607

Charity registration number: 1112459

Shirehampton Public Hall Community Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Xeinadin South Wales & West Ltd

Office 1 The Coach House

24-26 Station Road

Shirehampton

Bristol

BS11 9TX

Shirehampton Public Hall Community Association

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16
Independent Examiners Report	16a

Shirehampton Public Hall Community Association

Reference and Administrative Details

Secretary

Amanda Parsons

Charity Registration Number

1112459

Company Registration Number

05472607

The charity is incorporated in England and Wales.

Registered Office

32 Station Road
Shirehampton
Bristol
BS11 9TX

Independent Examiner

Xeinadin South Wales & West Ltd
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Shirehampton Public Hall Community Association

Trustees' Report

Chairs report

Firstly, may I say thanks to everyone who has been working so hard over the last year to raise funds for the upgrade of our wonderful community hall. This is now paying off with the redecoration of both the main hall and the entrance foyer together with the addition of the new "green room" joining the library to the main hall at the rear of the building.

This takes forward the work done in previous years where the main roof has been completely redone, the front façade of the hall has been refurbished, and the old library staff room has been converted and decorated into the Bradley room.

Special thanks must go to Tom Bradley, who not only brings youngsters to the hall for music and big concept sessions but has worked so very hard to build the "green room" (In addition to countless other works around the building).

The building committee also deserves a special thanks for their enthusiasm and countless hours spent either in meetings, or actually getting work done! (Gail and Ed Amphlett, Lindsay and Miles Waters). Amanda has also helped coordinate all the actions required to help get the great result that we're about to see soon, so thank you for that.

Can I apologise for the inconvenience caused to all our lovely hall users whilst this work has been ongoing - but it has been necessary to ensure the long-term viability of the hall.

And for the future?

We will soon have a vastly improved public hall (with some areas still to be finished off such as the toilets and the stage).

We will have to do more fundraising to finish the whole project, but certainly the team has broken the back of that work to get us this far.

The next challenge is to make the hall the real centre of the community, as well as becoming self-sufficient for when we have to pay the utility bills ourselves (in 2032).

To achieve this, we will have to move more from being in a position where we have been mostly reactive to new opportunities and offering them a scruffy hall, to being very proactive in attracting community and better paying events to the wonderful new sparkly hall.

This will be the challenge for the next group of trustees, so please do get involved if you can.

Best wishes to you all

Norman Routledge - Chair

Shirehampton Public Hall Community Association

Trustees' Report

Structure and Management

Trustees (directors) are responsible for overall management and strategy of the Association. Their main responsibilities are to: ensure that charity is carrying out its purpose for the public benefit, comply with the charity's governing document and the law, act in the charity's best interest, manage the charity's resources responsibly, act with reasonable care and skill, and ensure that the charity is accountable.

The trustees hold regular Board meetings during which they overview the Charity's overall performance, set directions and make executive decisions.

"Memorandum and Articles of Association and Rules" is the main governing document of the Charity. It outlines our roles and responsibilities, vision, objectives and aims. The document also contains policies and standing operating procedures.

The Charity's objects as outline in the Memorandum are:

> to promote the benefit of the inhabitants of the parish of Shirehampton (hereinafter called 'the area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitant;
>
> to establish the Shirehampton Public Hall as a Community Centre (hereinafter called 'the Hall') and to maintain and manage, or to cooperate with the Council of the City of Bristol in the maintenance and management of the Hall for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

The Charity has members. They have ultimate control over the charity, because they make decisions relating to things such as changing the charity's Memorandum, appointing and removing trustees, determining whether charity should be dissolved. Members do not have responsibility for the management of the charity's day to day activities.

The Board reports to the members at annual general meetings - AGM, through an annual report and regular updates via emails. The Board and Hall Manager also keep the members informed about their strategy, decisions, achievements, and challenges through articles on local social media like Shire paper, Hall's website and Facebook page, Twitter or a notice board.

Charity's Name: Shirehampton Public Hall Community Association – is a private limited company by guarantee, without share capital. It was incorporated on 6th June 2005.

Address: Shirehampton Public Hall, 32 Station Road, Shirehampton, Bristol, BS11 9TX

Company number is: 05472607

Shirehampton Public Hall Community Association

Trustees' Report

Treasurer's commentary 2024/25

Overall, the Hall spent £79,101 less than it reported as income in the financial year. Of this position, there was a deficit of £278 on unrestricted spending and a surplus of £79,379 on restricted funds. The surplus on restricted funds is due to the spend and the reporting of income being in different financial years.

The major revenue cost continues to be the cost of wages to run the Hall's services (Note 7).

During the year, we spent donated funds of £4,206 on building and refurbishment work and received further donations of £83,585 which the trustees allocated to the building and refurbishment fund.

At the year end the Charity's reserves stood at £23,774 unrestricted and £86,559 restricted; a total of £110,333 (Note 15).

The trustees are confident that there are sufficient financial resources to meet the charity's obligations, and the future plans the Trustees have prepared support this view.

In line with the Charities Act requirements, the Trustees have reviewed the reserves policy to enable them to exercise overall control of the financial affairs of the Charity and have set the minimum requirement for reserves at 6 months' running costs- a total of £16,900, as at the year end. Such reserve levels are routinely reviewed as part of the processes including monitoring cash levels.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Esther Giles

Norman John Routledge

Tom Bradley

Secretary:

Amanda Parsons

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

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

.....
Norman John Routledge
Trustee

Shirehampton Public Hall Community Association

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Shirehampton Public Hall Community Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....
Norman John Routledge
Trustee

Shirehampton Public Hall Community Association

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Grants	3	-	83,585	83,585
Donations and legacies	3	95	-	95
Investment income	4	1,250	-	1,250
Other income	5	32,146	-	32,146
Total income		33,491	83,585	117,076
Expenditure on:				
Charitable activities	6	(33,769)	(4,206)	(37,975)
Total expenditure		(33,769)	(4,206)	(37,975)
Net expenditure		(278)	79,379	79,101
Net movement in funds		(278)	79,379	79,101
Transfers		1,843	(1,843)	
Reconciliation of funds				
Total funds brought forward		22,209	9,023	31,232
Total funds carried forward	15	23,774	86,559	110,333

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	1,025	3,000	4,025
Investment income	4	776		776
Other income	5	27,537		27,537
Total income		29,338	3,000	32,338
Expenditure on:				
Charitable activities	6	(32,135)	(8,699)	(40,834)
Total expenditure		(32,135)	(8,699)	(40,834)
Net income/(expenditure)		(2,797)	(5,699)	(8,496)
Net movement in funds		(2,797)	(5,699)	(8,496)
Reconciliation of funds				
Total funds brought forward		25,006	14,722	39,728
Total funds carried forward	15	22,209	9,023	31,232

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

The funds breakdown for 2024 is shown in note 15.

Shirehampton Public Hall Community Association

(Registration number: 05472607)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,499	1,090
Current assets			
Debtors	12	841	1,411
Cash at bank and in hand	13	109,416	28,836
		110,257	30,247
Creditors: Amounts falling due within one year	14	(1,423)	(105)
Net current assets		108,834	30,142
Net assets		110,333	31,232
Funds of the charity:			
Restricted income funds			
Restricted funds		86,559	9,023
Unrestricted income funds			
Unrestricted funds		23,774	22,209
Total funds	15	110,333	31,232

For the financial year ending 31 March 2025 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Norman John Routledge
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
32 Station Road
Shirehampton
Bristol
BS11 9TX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Shirehampton Public Hall Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

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

Expenditure

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

Governance costs

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Trade debtors

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

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

Cash and cash equivalents

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

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Financial instruments

Classification

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

Recognition and measurement

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

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

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

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

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	95		95
Grants, including capital grants;			
Government Grants		41,940	41,940
Other Grants		41,645	41,645
Total for 2025	95	83,585	83,680
Total for 2024	1,025	3,000	4,025

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,250	1,250
Total for 2025	1,250	1,250
Total for 2024	776	776

5 Other income

	Unrestricted funds General £	Total funds £
Room rental and other income	32,146	32,146
Total for 2025	32,146	32,146
Total for 2024	27,537	27,537

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Governance costs	7	33,769	4,206	37,975
Total for 2024		32,135	8,699	40,834

7. Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted Funds £	Total Funds £
Staff Costs			
Wages & Salaries	25,592		25,592
Examination of the financial Statement	900		900
Legal Fees		1,755	1,755
Other governance costs	7,277	2,451	9,728
Total for 2025	33,769	4,206	37,975
Total for 2024	32,135	8,699	40,834

8. Trustees remuneration and expenses

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

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

9 Staff costs

The aggregate payroll costs were as follows:

Notes to the Financial Statements for the Year Ended 31 March 2025

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	25,592	23,490

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average number of employees	4	4

No employee received emoluments of more than £60,000 during the year.

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	1,090	1,090
Additions	409	409
At 31 March 2025	1,499	1,499
Depreciation		
At 31 March 2025	-	-
Net book value		
At 31 March 2025	1,499	1,499
At 31 March 2024	1,090	1,090

12 Debtors

	2025 £	2024 £
Trade debtors	711	121
Other debtors	130	1,290
	841	1,411

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	55	217
Cash at bank	39,954	5,462
Short-term deposits	69,407	23,157
	109,416	28,836

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,423	105
	1,423	105

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General	9	33,491	(33,769)	1,520	1,251
Designated	22,200			323	22,523
Total unrestricted funds	22,209	33,491	(33,769)	1,843	23,774
Restricted funds	9,023	83,585	(4,206)	(1,843)	86,559
Total Funds	31,232	117,076	(37,975)		110,333

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	2,806	29,338	(32,135)		9
Designated	22,200				22,200
Total unrestricted funds	25,006	29,338	(32,135)	0	22,209
Restricted funds	14,722	3,000	(8,699)		9,023
Total Funds	39,728	32,338	(40,834)		31,232

16 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total 31 March 2025 £
Tangible fixed assets	1,499		1,499
Current assets	23,698	86,559	110,257
Current liabilities	(1,423)		(1,423)
	23,774	86,559	110,333

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	1,090		1,090
Current assets	21,224	9,023	30,247
Current liabilities	(105)		(105)
Total net assets	22,209	9,023	31,232

17 Analysis of net funds

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	28,836	109,416
Total net funds	28,836	109,416

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	37,508	28,836
Total net funds	37,508	28,836

Shirehampton Public Hall Community Association
for the Year Ended 31 March 2025

Independent Examiner's Report to the trustees of Shirehampton Public Hall Community Association

I report to the trustees on my examination of the accounts of Shirehampton Public Hall Community Association for the year ended 31 March 2025 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity trustees of Shirehampton Public Hall Community Association (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of Shirehampton Public Hall Community Association 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 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Shirehampton Public Hall Community Association as required by section 130 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 to the UK and Republic of Ireland (FRS102))

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.

.....
A W Jones FCCA
Association of Chartered Certified Accountants
Xeinadin South Wales & West Limited
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Date: .....

Shirehampton Public Hall Community Association

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	95	1,025
Investment income	1,250	776
Other income	32,146	27,537
Total income	33,491	29,338
Expenditure on:		
Charitable activities	(33,769)	(32,135)
Total expenditure	(33,769)	(32,135)
Net (expenditure)/income	(278)	(2,797)
Transfers between funds	1,843	
Net movement in funds	1,565	(2,797)
Reconciliation of funds		
Total funds brought forward	22,209	25,006
Total funds carried forward	23,774	22,209

Shirehampton Public Hall Community Association

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowment from		
Donations and legacies		3,000
Grants	83,585	
Other Income		
Total Income	83,585	3,000
Expenditure on		
Charitable Activities	(4,206)	(8,699)
Total expenditure	(4,206)	(8,699)
Net income/expenditure	79,379	(5,699)
Transfer between funds	(1,843)	
Net movement in funds	77,536	(5,699)
Reconciliation of funds		
Total funds brought forward	9,023	14,722
Total funds carried forward	86,559	9,023

Shirehampton Public Hall Community Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowment from		
Donations and legacies	95	1,025
Grants	83,585	3,000
Investment Income	1,250	776
Other Income	32,146	27,537
Total Income	117,076	32,338
Expenditure on	(37,975)	(40,834)
Charitable activities		
Total expenditure	(37,975)	(40,834)
Net income/expenditure	79,101	(8,496)
Transfer between funds		
Net movement in funds	79,101	(8,496)
Reconciliation of funds		
Total funds brought forward	31,232	39,728
Total funds carried forward	110,333	31,232

Shirehampton Public Hall Community Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2,025 £	Total 2,024 £
Donations and legacies		
Appeals and donations	95	1,015
UK Government grants	41,940	3,000
Grants other agencies	41,645	10
Subscriptions		
	83,680	4,025
Investment income		
Interest on cash deposits	1,250	776
	1,250	776
Other income		
Rental income	30,066	25,457
Other income	2,080	2,080
	32,146	27,537
Charitable activities		
Wages and salaries	(25,592)	(23,490)
Rates	(669)	(686)
Insurance	(544)	(727)
General maintenance	(3,046)	(1,958)
Telephone and fax	(776)	(696)
Office expenses	(1,436)	(715)
Trade subscriptions	(308)	(700)
Cleaning	(1,279)	(1,571)
Independent examiners fee	(900)	(900)
Legal and professional fees	(3,425)	(9,391)
	(37,975)	(40,834)

SHIREHAMPTON PUBLIC HALL COMMUNITY ASSOCIATION

England & Wales - Charity number 1112459

Accounts

Company registration number: 05472607

Charity registration number: 1112459

Shirehampton Public Hall Community Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

G W Jones & Co

Office 1 The Coach House

24-26 Station Road

Shirehampton

Bristol

BS11 9TX

Shirehampton Public Hall Community Association

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

Shirehampton Public Hall Community Association

Reference and Administrative Details

Secretary

Amanda Parsons

Charity Registration Number

1112459

Company Registration Number

05472607

The charity is incorporated in England and Wales.

Registered Office

32 Station Road
Shirehampton
Bristol
BS11 9TX

Independent Examiner

G W Jones & Co
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Shirehampton Public Hall Community Association

Trustees' Report

Trustees' Report

Chairman's report

Last year saw the slow but steady progress in refurbishing Shirehampton Public Hall

Following on from the great work done previously by Bristol City Council in completely refurbishing the hall roof, and the Community Association paying for the front facade to be repaired/cleaned, we have now (nearly) finished decorating the old library staff room-now known as the black Bradley room. This has given a bit more flexibility for slightly larger groups where the main hall was previously the only option.

The ongoing Community Resilience Funding (CRF) application have taken a lot of our time and effort but is now coming to fruition with work on the" green room" due to start in October. This was the item Bristol City Council chose to fund from our "shopping list" and will allow the library to be connected to the main toilets as well as providing changing facilities and a separate access to the stage for hopefully lots more musicians and actors to use the main hall

We are extremely grateful to David Thomas and the Astley Trust for kindly giving us 50% matched funding(£31k) that we intend to use in refurbishing the main hall and entrance foyer. This work should also start in October and be finished by Christmas 2024

Thanks also to Amanda and her hard-working team who keep the wheels rolling on a daily basis, and all the heartbeat of the hall.

Once the refurbishment has been completed, we are hoping the hall will become even better used for social and community events, putting us on the right track to be self-sufficient by 2032 when BCC stop paying all the utility bills.

Finally, thanks to everybody who uses and cares for the Hall, it is the reason the trustees put in their time and effort and makes it all worthwhile.

b*ookings@shirepubhall.org.uk*

Thank you so much for all your support!

Norman Routledge - Chair

Performance, achievements, impact and challenges

Charity's Name: Shirehampton Public Hall Community Association – is a private limited company by guarantee without share capital use of Limited exemption. It was incorporated on 6th June 2005.

Address: Shirehampton Public Hall, 32 Station Road, Shirehampton, Bristol, BS11 9TX

Company number is: 05472607

Trustees:

Norman Routledge (Chair, Trustee)

Esther Giles (Treasurer, Trustee)

Tom Bradley (Trustee)

Employees: Amanda Parsons (Hall Manager and Secretary)

Sue Mason (Cleaner)

Martine Murphy (Cleaner: weekend and holiday cover)

Reece Britton (Ad hoc caretaker & cleaner)

Shirehampton Public Hall Community Association

Trustees' Report

Structure and Management

Trustees (directors) are responsible for overall management and strategy of the Association. Their main responsibilities are to: ensure that charity is carrying out its purpose for the public benefit, comply with the charity's governing document and the law, act in the charity's best interest, manage the charity's resources responsibly, act with reasonable care and skill, and ensure that the charity is accountable.

The trustees hold regular Board meetings during which they overview the Charity's overall performance, set directions and make executive decisions.

"Memorandum and Articles of Association and Rules" is the main governing document of the Charity. It outlines our roles and responsibilities, vision, objectives and aims. The document also contains policies and standing operating procedures.

The Charity's objects as outline in the Memorandum are:

> to promote the benefit of the inhabitants of the parish of Shirehampton (hereinafter called 'the area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitant;
>
> to establish the Shirehampton Public Hall as a Community Centre (hereinafter called 'the Hall') and to maintain and manage, or to cooperate with the Council of the City of Bristol in the maintenance and management of the Hall for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

The Charity has members. They have ultimate control over the charity, because they make decisions relating to things such as changing the charity's Memorandum, appointing and removing trustees, determining whether charity should be dissolved. Members do not have responsibility for the management of the charity's day to day activities.

The Board reports to the members at annual general meetings - AGM, through an annual report and regular updates via emails. The Board and Hall Manager also keep the members informed about their strategy, decisions, achievements, and challenges through articles on local social media like Shire paper, Hall's website and Facebook page, Twitter or a notice board.

Hall Manager's General Thanks

Once again I have been humbled by the support we have received from the Trustees, Volunteers, Members, City Council and Friends at the Public Hall who have helped us to achieve so much over the past twelve months. Thanks to you all the garden is looking splendid and is attracting the public to use it for their lunch breaks and other recreational activities – there is even one young local family who use it as their garden as they do not have one of their own, which is wonderful to see. We are once again a Place of Community Safety (ie somewhere to come and take refuge in the case of an emergency such as chemical leaks from Avonmouth, etc), we are taking steps to become a Dementia Friendly centre by introducing recommended signage as part of redecoration, and we are a Council approved Warm Space for those who wish to warm themselves in the colder months and have a cup of tea and a chat. These "labels" are enhanced by the Friends of Shire Library (funded by SCAF) who have their community living room each Tuesday and a number of other regular events for anyone who would like to join in. On the flip side we have sadly lost two of our long-term regular activities this year – yoga and line dancing. Yoga has been declining in numbers since Covid and has decided to try a different venue, and line dancing is now held at the Cotswold Centre as their floor is more suited to their activity. We wish both groups much success in the future and thank them for being such wonderful patrons during their years with us. In conclusion, we have a very ambitious twelve months ahead of us with the proposed building works and redecoration of the foyer and main hall. Thank you once again to you all, especially the volunteers who commit so much of their time to this marvellous building and without whom I could not function as Hall Manager.

Shirehampton Public Hall Community Association

Trustees' Report

Treasurer's commentary 2023/24

Overall, the Hall spent £8,496 more than it reported as income in the financial year. Of this position, there was a deficit of £2,797 on unrestricted spending and a deficit of £5,699 on restricted funds. The deficit on unrestricted funding relates mainly to write-offs for debtors on the balance sheet from a number of years ago, and which have not been able to be identified or reconciled. The deficit on restricted funds is due to the spend and the reporting of income being in different financial years.

The major revenue cost continues to be the cost of wages to run the Hall's services (Note 7).

During the year, we spent donated funds of £8,699 on building and refurbishment work, and received further donations of £3,000 which the trustees allocated to the building and refurbishment fund.

At the year end the Charity's reserves stood at £22,209 unrestricted (of which 22,200 is designated) and £9,023 restricted; a total of £31,232 (Note 15).

The trustees are confident that there are sufficient financial resources to meet the charity's obligations, and the future plans the Trustees have prepared support this view.

In line with the Charities Act requirements, the Trustees have reviewed the reserves policy to enable them to exercise overall control of the financial affairs of the Charity and have set the minimum requirement for reserves at 3 months' running costs- a total of £8,033, as at the year end. Such reserve levels are routinely reviewed as part of the processes including monitoring cash levels.

The Trustees are delighted to report that further funding from the Community Resilience Fund (CRF) is anticipated in 2024/5. This funding will be used as part of our building project to enhance the Hall for public use.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Esther Giles

Norman John Routledge

Tom Bradley

Secretary:

Amanda Parsons

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

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

.....
Norman John Routledge
Trustee

Shirehampton Public Hall Community Association

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Shirehampton Public Hall Community Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....
Norman John Routledge
Trustee

Shirehampton Public Hall Community Association

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	1,025	3,000	4,025
Investment income	4	776	-	776
Other income	5	27,537	-	27,537
Total income		29,338	3,000	32,338
Expenditure on:				
Charitable activities	6	(32,135)	(8,699)	(40,834)
Total expenditure		(32,135)	(8,699)	(40,834)
Net expenditure		(2,797)	(5,699)	(8,496)
Net movement in funds		(2,797)	(5,699)	(8,496)
Reconciliation of funds				
Total funds brought forward		25,006	14,722	39,728
Total funds carried forward	15	22,209	9,023	31,232

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	3,171	4,334	7,505
Investment income	4	432	-	432
Other income	5	26,702	-	26,702
Total income		30,305	4,334	34,639
Expenditure on:				
Charitable activities	6	(29,000)	(22,667)	(51,667)
Total expenditure		(29,000)	(22,667)	(51,667)
Net income/(expenditure)		1,305	(18,333)	(17,028)
Transfers between funds		1,500	(1,500)	-
Net movement in funds		2,805	(19,833)	(17,028)
Reconciliation of funds				
Total funds brought forward		22,201	34,555	56,756
Total funds carried forward	15	25,006	14,722	39,728

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

The funds breakdown for 2023 is shown in note 15.

Shirehampton Public Hall Community Association

(Registration number: 05472607)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	1,090	515
Current assets			
Debtors	12	1,411	2,483
Cash at bank and in hand	13	28,836	37,508
		30,247	39,991
Creditors: Amounts falling due within one year	14	(105)	(778)
Net current assets		30,142	39,213
Net assets		31,232	39,728
Funds of the charity:			
Restricted income funds			
Restricted funds		9,023	14,722
Unrestricted income funds			
Unrestricted funds		22,209	25,006
Total funds	15	31,232	39,728

For the financial year ending 31 March 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Norman John Routledge
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
32 Station Road
Shirehampton
Bristol
BS11 9TX

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Shirehampton Public Hall Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

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

Expenditure

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

Governance costs

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Trade debtors

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

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

Cash and cash equivalents

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

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Financial instruments

Classification

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

Recognition and measurement

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

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

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

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

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	1,015	-	1,015
Grants, including capital grants;			
Government grants	10	3,000	3,010
Total for 2024	1,025	3,000	4,025
Total for 2023	3,171	4,334	7,505

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	776	776
Total for 2024	776	776
Total for 2023	432	432

5 Other income

	Unrestricted funds General £	Total funds £
Room rental and other income	27,537	27,537
Total for 2024	27,537	27,537
Total for 2023	26,702	26,702

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Governance costs	7	32,135	8,699	40,834
Total for 2023		29,000	22,667	51,667

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £40,834 (2023 - £51,667) which relate directly to charitable activities. See note 7 for further details.

7. Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted Funds £	Total Funds £
Staff Costs			
Wages & Salaries	23,490	-	23,490
Examination of the financial Statement	900	-	900
Legal Fees	1,1142	8,249	9,391
Other governance costs	6,603	450	7,053
Total for 2024	32,135	8,699	40,834
Total for 2023	29,000	22,667	51,667

8. Trustees remuneration and expenses

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

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

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	23,490	22,186

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of employees	4	4

No employee received emoluments of more than £60,000 during the year.

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	515	515
Additions	575	575
At 31 March 2024	1,090	1,090
Depreciation		
At 31 March 2024	-	-
Net book value		
At 31 March 2024	1,090	1,090
At 31 March 2023	515	515

12 Debtors

	2024 £	2023 £
Trade debtors	121	879
Other debtors	1,290	1,604
	1,411	2,483

13 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	217	128
Cash at bank	5,462	4,999
Short-term deposits	23,157	32,381
	28,836	37,508

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	105	128
Accruals	-	650
	105	778

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	2,806	29,338	(32,135)	9
Designated	22,200	-	-	22,200
Total unrestricted funds	25,006	29,338	(32,135)	22,209
Restricted funds	14,722	3,000	(8,699)	9,023
Total funds	39,728	32,338	(40,834)	31,232

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	1	30,305	(29,000)	1,500	2,806
Designated	22,200	-	-	-	22,200
Total unrestricted funds	22,201	30,305	(29,000)	1,500	25,006
Restricted funds	34,555	4,334	(22,667)	(1,500)	14,722
Total funds	56,756	34,639	(51,667)	-	39,728

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	1,090	-	1,090
Current assets	21,224	9,023	30,247
Current liabilities	(105)	-	(105)
Total net assets	22,209	9,023	31,232

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	515	-	515
Current assets	25,269	14,722	39,991
Current liabilities	(778)	-	(778)
Total net assets	25,006	14,722	39,728

17 Analysis of net funds

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	37,508	28,836
Net debt	37,508	28,836

	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	56,093	37,508
Net debt	56,093	37,508

Shirehampton Public Hall Community Association

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	1,025	3,171
Investment income	776	432
Other income	27,537	26,702
Total income	29,338	30,305
Expenditure on:		
Charitable activities	(32,135)	(29,000)
Total expenditure	(32,135)	(29,000)
Net (expenditure)/income	(2,797)	1,305
Transfers between funds	-	1,500
Net movement in funds	(2,797)	2,805
Reconciliation of funds		
Total funds brought forward	25,006	22,201
Total funds carried forward	22,209	25,006

Shirehampton Public Hall Community Association

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	3,000	4,334
Total income	3,000	4,334
Expenditure on:		
Charitable activities	(8,699)	(22,667)
Total expenditure	(8,699)	(22,667)
Net expenditure	(5,699)	(18,333)
Transfers between funds	-	(1,500)
Net movement in funds	(5,699)	(19,833)
Reconciliation of funds		
Total funds brought forward	14,722	34,555
Total funds carried forward	9,023	14,722

Shirehampton Public Hall Community Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	4,025	7,505
Investment income (analysed below)	776	432
Other income (analysed below)	27,537	26,702
Total income	32,338	34,639
Expenditure on:		
Charitable activities (analysed below)	(40,834)	(51,667)
Total expenditure	(40,834)	(51,667)
Net expenditure	(8,496)	(17,028)
Net movement in funds	(8,496)	(17,028)
Reconciliation of funds		
Total funds brought forward	39,728	56,756
Total funds carried forward	31,232	39,728

Shirehampton Public Hall Community Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Donations and legacies		
Appeals and donations	1,015	405
UK Government grants	3,000	-
UK Government grants	10	-
UK Government grants	-	2,667
Grants - other agencies	-	4,334
Subscriptions	-	99
	4,025	7,505
Investment income		
Interest on cash deposits	776	432
	776	432
Other income		
Rental income	25,457	25,582
Other income	2,080	1,120
	27,537	26,702
Charitable activities		
Wages and salaries	(23,490)	(22,186)
Rates	(686)	(748)
Insurance	(727)	(423)
General maintenance	(450)	(104)
General maintenance	-	(6,165)
General maintenance	-	(15,185)
General maintenance	(1,508)	(1,583)
Telephone and fax	(696)	(542)
Office expenses	(715)	(708)
Trade subscriptions	(700)	(436)
Cleaning	(1,571)	(1,090)
Independent examiner's fee	(900)	(852)
Legal and professional fees	-	(900)
Legal and professional fees	(8,249)	(313)
Legal and professional fees	(1,142)	(432)
	(40,834)	(51,667)

SHIREHAMPTON PUBLIC HALL COMMUNITY ASSOCIATION

England & Wales - Charity number 1112459

Accounts

Company registration number: 05472607

Charity registration number: 1112459

Shirehampton Public Hall Community Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

G W Jones & Co
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Shirehampton Public Hall Community Association

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Accountants' Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 19

Shirehampton Public Hall Community Association

Reference and Administrative Details

Secretary

Edyta Lang

Charity Registration Number

1112459

Company Registration Number

05472607

The charity is incorporated in England and Wales.

Registered Office

32 Station Road
Shirehampton
Bristol
BS11 9TX

Independent Examiner

G W Jones & Co
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Shirehampton Public Hall Community Association

Trustees' Report

Trustees' Report

The major work that has been completed at the hall this year has been carried out by Ashcroft roofing for Bristol City Council. This was a mammoth job involving thousands of small roof slates and very many roof battens. The work took much longer than expected but has now given the building a magnificent watertight roof that should last a very long time. Many thanks to both BCC and Ashcroft.

Once the roof work had been completed , Atwills the stonemasons carried out extensive repair and cleaning work on the Bath stone at the front of the Public Hall. This now gives us the basis to get on and finish the rest of the frontage , which will hopefully make it more appealing to yet more users.

Internally, the old Library staffroom has been mostly finished to give a very useful sized backup space to the Main Hall, where up to 12 people can meet comfortably. This has been given the local "Bradley" name. We have been very grateful to the library management and staff in allowing this to happen, and look forward to working closely with them in the future

Going forward, we have an application into the Community Resilience Fund (CRF) for up to £120k , which will allow us to push forward on much of the work specified in the approved planning application achieved. David Thomas has put us forward to the Astley Trust, who have very kindly offered to 50% match fund the CRF money to a maximum of £50k. Let's hope the CRF is successful.

I would just like to express my heartfelt thanks to Edyta Lang, who has recently stepped down as secretary because of her personal workload. Edy has worked really hard for the hall, giving many hours of her time, without ever complaining. I wish her well with her work and family, hoping she continues to use and love the Public hall

Finally, thanks to all the lovely users of the hall, who make it what it is today. We are hopefully now going to at last get on with the refurbishment work, giving the hall a bright and well-used future

b*ookings@shirepubhall.org.uk*

Thank you so much for all your support!

The Board

Performance, achievements, impact and challenges

Charity's Name: Shirehampton Public Hall Community Association – is a private limited company by guarantee without share capital use of Limited exemption. It was incorporated on 6th June 2005.

Address: Shirehampton Public Hall, 32 Station Road, Shirehampton, Bristol, BS11 9TX

Company number is: 05472607

Trustees:

Norman Routledge (Chair, Trustee)

Esther Giles (Treasurer, Trustee)

Edyta Lang (Secretary, Trustee) Resigned 30 April 2023

Shirehampton Public Hall Community Association

Trustees' Report

Tom Bradley (Trustee) Appointed 1 May 2023

Employees:

Amanda Parsons (Hall Manager and Secretary from 1 May 2023)

Sue Mason (Cleaner)

Martine Murphy (Cleaner: weekend and holiday cover)

Reece Britton (Ad hoc caretaker & cleaner)

Structure and Management

Trustees (directors) are responsible for overall management and strategy of the Association. Their main responsibilities are to: ensure that charity is carrying out its purpose for the public benefit, comply with the charity's governing document and the law, act in the charity's best interest, manage the charity's resources responsibly, act with reasonable care and skill, and ensure that the charity is accountable.

The trustees hold regular Board meetings during which they overview the Charity's overall performance, set directions and make executive decisions.

"Memorandum and Articles of Association and Rules" is the main governing document of the Charity. It outlines our roles and responsibilities, vision, objectives and aims. The document also contains policies and standing operating procedures.

The Charity's objects as outline in the Memorandum are:

> to promote the benefit of the inhabitants of the parish of Shirehampton (hereinafter called 'the area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitant;
>
> to establish the Shirehampton Public Hall as a Community Centre (hereinafter called 'the Hall') and to maintain and manage, or to cooperate with the Council of the City of Bristol in the maintenance and management of the Hall for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

The Charity has members. They have ultimate control over the charity, because they make decisions relating to things such as changing the charity's Memorandum, appointing and removing trustees, determining whether charity should be dissolved. Members do not have responsibility for the management of the charity's day to day activities.

The Board reports to the members at annual general meetings - AGM, through an annual report and regular updates via emails. The Board and Hall Manager also keep the members informed about their strategy, decisions, achievements, and challenges through articles on local social media like Shire paper, Hall's website and Facebook page, Twitter or a notice board.

Shirehampton Public Hall Community Association

Trustees' Report

Hall Manager's General Thanks

2022/23 has been a very positive year for the Public Hall, with the new roof being completed, the front of the building cleaned and painted, and the clock tower and clock refurbished. Inside the volunteers, particularly Ed and Gail Amphlett and Miles Waters, have put a lot of time and effort into redecorating and refitting the old library staff room, now the Bradley Room, and taking down the old chain link fence and replacing it with the most delightful homemade planters! Thank you all so much for all your time and effort. Thanks also to the wonderful garden volunteers who have helped to make our garden into a haven of tranquillity. It's now a delightful place to sit for lunch or just to watch the world go by! Many thanks as always to the many supporters of the Public Hall, whether as a member, volunteer or user. This is your Hall, and it is a very valuable and much loved asset to the community.

The Hall's website is now up and running and kept as up to date as possible. It also has feeds from our Facebook and Twitter accounts, which is most useful. The Hall's social media also extends to Instagram, and we are still most gratefully supported by our friends at the Shire Paper with our monthly newsletter.

As Hall Manager I could not function without the team of trustees, volunteers and caretaking/cleaning staff, John Bos and Darren Lane from Bristol City Council, Councillor Don Alexander, Andrew Jones and Mike Edkins (accountants) and Ash Bearman from SCAF who shares my office and is always on hand to help out in times of need, such as letting in hall users in my absence. My sincere thanks to each and every one of you.

Treasurer's commentary 2022/23

The Trustees are pleased to report a small net surplus of income over expenditure for the year of £1,305. The major revenue cost continues to be the cost of wages to run the Hall's services. During the year, we spent donated funds of £22,667 on building and refurbishment work, and received further donations of £4,334, which the trustees allocated to the building and refurbishment fund.

At the year end the Charity's reserves stood at £25,006 unrestricted and £14,722 designated; a total of £39,728.

The trustees are confident that there are sufficient financial resources to meet the charity's obligations, and the future plans the Trustees have prepared support this view.

In line with the Charities Act requirements, the Trustees have reviewed the reserves policy to enable them to exercise overall control of the financial affairs of the Charity and have set the minimum requirement for reserves at 3 months' running costs- a total of £,7,075 as at the year end. Such reserve levels are routinely reviewed as part of the processes including monitoring cash levels.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Gail Felicity Amphlett

Esther Giles

Norman John Routledge

Edyta Lang

Secretary:

Edyta Lang/ Amanda Parsons

Shirehampton Public Hall Community Association

Trustees' Report

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

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

.....
Norman John Routledge
Trustee

Shirehampton Public Hall Community Association

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Shirehampton Public Hall Community Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....
Norman John Routledge
Trustee

Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of Shirehampton Public Hall Community Association for the Year Ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Shirehampton Public Hall Community Association for the year ended 31 March 2023 as set out on pages 8 to 19 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the board of directors of Shirehampton Public Hall Community Association, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Shirehampton Public Hall Community Association and state those matters that we have agreed to state to the board of directors of Shirehampton Public Hall Community Association, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Shirehampton Public Hall Community Association and its board of directors as a body for our work or for this report.

It is your duty to ensure that Shirehampton Public Hall Community Association has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Shirehampton Public Hall Community Association. You consider that Shirehampton Public Hall Community Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Shirehampton Public Hall Community Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Date:.....

Shirehampton Public Hall Community Association

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	3,171	4,334	7,505
Investment income	4	432	-	432
Other income	5	26,702	-	26,702
Total income		30,305	4,334	34,639
Expenditure on:				
Charitable activities	6	(29,000)	(22,667)	(51,667)
Total expenditure		(29,000)	(22,667)	(51,667)
Net income/(expenditure)		1,305	(18,333)	(17,028)
Transfers between funds		1,500	(1,500)	-
Net movement in funds		2,805	(19,833)	(17,028)
Reconciliation of funds				
Total funds brought forward		22,201	34,555	56,756
Total funds carried forward	15	25,006	14,722	39,728

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	4,375	4,557	8,932
Investment income	4	176	-	176
Other income	5	21,578	-	21,578
Total income		26,129	4,557	30,686
Expenditure on:				
Charitable activities	6	(27,454)	(470)	(27,924)
Total expenditure		(27,454)	(470)	(27,924)
Net (expenditure)/income		(1,325)	4,087	2,762
Net movement in funds		(1,325)	4,087	2,762
Reconciliation of funds				
Total funds brought forward		23,527	30,467	53,994
Total funds carried forward	15	22,202	34,554	56,756

The notes on pages 11 to 19 form an integral part of these financial statements.

Shirehampton Public Hall Community Association

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

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

The funds breakdown for 2022 is shown in note 15.

Shirehampton Public Hall Community Association

(Registration number: 05472607)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	515	-
Current assets			
Debtors	12	2,483	1,379
Cash at bank and in hand	13	37,508	56,093
		39,991	57,472
Creditors: Amounts falling due within one year	14	(778)	(716)
Net current assets		39,213	56,756
Net assets		39,728	56,756
Funds of the charity:			
Restricted income funds			
Restricted funds		14,722	34,554
Unrestricted income funds			
Unrestricted funds		25,006	22,202
Total funds	15	39,728	56,756

For the financial year ending 31 March 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Norman John Routledge
Trustee

Shirehampton Public Hall Community Association

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
32 Station Road
Shirehampton
Bristol
BS11 9TX

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Shirehampton Public Hall Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

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

Expenditure

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

Governance costs

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets
Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

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

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

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Financial instruments

Classification

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

Recognition and measurement

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

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

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

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

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	405	-	405
Grants, including capital grants;			
Government grants	2,667	-	2,667
Grants from other charities	-	4,334	4,334
Regular giving and capital donations	99	-	99
Total for 2023	3,171	4,334	7,505
Total for 2022	4,375	4,557	8,932

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	432	432
Total for 2023	432	432
Total for 2022	176	176

5 Other income

	Unrestricted funds General £	Total funds £
Rental income	25,582	25,582
Total for 2023	25,582	25,582
Total for 2022	21,578	21,578

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Governance costs	7	29,000	22,667	51,667
Total for 2022		27,454	470	27,924

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £51,667 (2022 - £27,924) which relate directly to charitable activities. See note 7 for further details.

7

Staff costs	
Wages and salaries	
Independent examiner fees	
Examination of the financial statements	
Legal fees	
Other governance costs	
Total for 2023	
Total for 2022	

8

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

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

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	22,186	20,534

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average number of employees	4	4

No employee received emoluments of more than £60,000 during the year.

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	515	515
At 31 March 2023	515	515
Depreciation		
At 31 March 2023	-	-
Net book value		
At 31 March 2023	515	515

12 Debtors

	2023 £	2022 £
Trade debtors	879	1,104
Other debtors	1,604	275
	2,483	1,379

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	128	76
Cash at bank	4,999	24,068
Short-term deposits	32,381	31,949
	37,508	56,093

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	151
Other creditors	128	1
Accruals	650	564
	778	716

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	1	30,305	(29,000)	1,500	2,806
Designated	22,200	-	-	-	22,200
Total unrestricted funds	22,201	30,305	(29,000)	1,500	25,006
Restricted funds	34,555	4,334	(22,667)	(1,500)	14,722
Total funds	56,756	34,639	(51,667)	-	39,728

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	27	26,129	(27,454)	1,300	2
Designated	23,500	-	-	(1,300)	22,200
Total unrestricted funds	23,527	26,129	(27,454)	-	22,202
Restricted funds	30,467	4,557	(470)	-	34,554
Total funds	53,994	30,686	(27,924)	-	56,756

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	515	515
Current assets	39,991	39,991
Current liabilities	(778)	(778)
Total net assets	39,728	39,728

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	57,472	57,472
Current liabilities	(716)	(716)
Total net assets	56,756	56,756

17 Analysis of net funds

	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	56,093	56,093
Net debt	56,093	56,093

	At 1 April 2021 £	At 31 March 2022 £
Cash at bank and in hand	53,592	53,592
Net debt	53,592	53,592

Shirehampton Public Hall Community Association

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	3,171	4,375
Investment income	432	176
Other income	26,702	21,578
Total income	30,305	26,129
Expenditure on:		
Charitable activities	(29,000)	(27,454)
Total expenditure	(29,000)	(27,454)
Net income/(expenditure)	1,305	(1,325)
Transfers between funds	1,500	-
Net movement in funds	2,805	(1,325)
Reconciliation of funds		
Total funds brought forward	22,201	23,527
Total funds carried forward	25,006	22,202

Shirehampton Public Hall Community Association

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	4,334	4,557
Total income	4,334	4,557
Expenditure on:		
Charitable activities	(22,667)	(470)
Total expenditure	(22,667)	(470)
Net (expenditure)/income	(18,333)	4,087
Transfers between funds	(1,500)	-
Net movement in funds	(19,833)	4,087
Reconciliation of funds		
Total funds brought forward	34,555	30,467
Total funds carried forward	14,722	34,554

Shirehampton Public Hall Community Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	7,505	8,932
Investment income (analysed below)	432	176
Other income (analysed below)	26,702	21,578
Total income	34,639	30,686
Expenditure on:		
Charitable activities (analysed below)	(51,667)	(27,924)
Total expenditure	(51,667)	(27,924)
Net (expenditure)/income	(17,028)	2,762
Net movement in funds	(17,028)	2,762
Reconciliation of funds		
Total funds brought forward	56,756	53,994
Total funds carried forward	39,728	56,756

Shirehampton Public Hall Community Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Donations and legacies		
Appeals and donations	-	1,340
Appeals and donations	405	494
UK Government grants	2,667	3,773
Grants - other agencies	4,334	3,217
Subscriptions	99	108
	7,505	8,932
Investment income		
Interest on cash deposits	432	176
	432	176
Other income		
Rental income	25,582	21,578
Other income	1,120	-
	26,702	21,578
Charitable activities		
Wages and salaries	(22,186)	(20,534)
Rates	(748)	(191)
Insurance	(423)	(383)
General maintenance	(104)	-
General maintenance	(6,165)	(470)
General maintenance	(15,185)	-
General maintenance	(1,583)	(1,412)
Telephone and fax	(542)	(466)
Office expenses	(708)	(437)
Trade subscriptions	(436)	(211)
Cleaning	(1,090)	(1,335)
Independent examiner's fee	(852)	(852)
Legal and professional fees	(900)	-
Legal and professional fees	(313)	-
Legal and professional fees	(432)	(1,633)
	(51,667)	(27,924)

SHIREHAMPTON PUBLIC HALL COMMUNITY ASSOCIATION

England & Wales - Charity number 1112459

Accounts

Company no 5472607

SHIREHAMPTON PUBLIC HALL COMMUNITY ASSOCIATION



ANNUAL REPORT

Year ended 31st March 2022

Shirehampton Public Hall Community Association is a Company Limited by Guarantee

Registered in England, number 5472607

Registered Charity number 1112459

Registered Office: Shirehampton Public Hall, 32 Station Rd, Shirehampton, Bristol BS11 9TX

G W Jones & Co

Accountants and Business Advisors

Company registration number: 05472607
Charity registration number: 1112459

Shirehampton Public Hall Community Association

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

G W Jones & Co
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Shirehampton Public Hall Community Association

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 18

Shirehampton Public Hall Community Association

Reference and Administrative Details

Trustees

Gail Felicity Amphlett

Esther Giles

Norman John Routledge

Edyta Lang

Secretary

Edyta Lang

Principal Office

32 Station Road
Shirehampton
Bristol
BS11 9TX

The charity is incorporated in England and Wales.

Company Registration Number

05472607

Charity Registration Number

1112459

Independent Examiner

G W Jones & Co
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Shirehampton Public Hall Community Association

Trustees' Report

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Introduction

Welcome to the 2022 AGM for Shirehampton Public Hall Community Association

There has been slow but steady progress in the ambition to make the hall self-sufficient for 2032 when BCC stops paying for the repairs and the utility bills.

The CAT (Community Asset Transfer) process has now been completed with BCC, and the hall has a 35-year lease, which is a requisite for many funders in giving out grants.

With the CAT process comes being a "landlord" to the library. We have had many useful meetings with the library management, who are keen to work well with us to make the best use of the Public hall and the library itself. We intend to keep a good working liaison with them and the library staff, as well as FoSL,(Friends of Shirehampton Library) and SCAF (Shirehampton Community Action Forum)

BCC have financed the current major roof refurbishment, and the guys carrying out the work have been doing an excellent job. This is now scheduled to finish in July , and once that is completed, we will be able to get on with the planned renovation at the front of the building. This includes the rendering, repair of the clock, better lighting, and improved signage.

There are periodic Users meetings held throughout the year, coordinated by Gail Amphlett, where the latest ideas for the refurbishment of the hall are floated. Please do attend if you can as its for everyone to have your say.

The fundraising group, chaired by Sue Warren, is actively seeking more funding to get on with refurbishing the existing hall, including the library space. A separate phase will then be required to finance the new build at the back of the building for the bar and catering spaces. The additional facilities will hopefully make the hall more appealing to the sort of events that will eventually pay enough to cover the bills in 2032, allowing the community user groups to flourish and only pay the equivalent rates that currently apply.

bookings@shirepubhall.org.uk

Thank you so much for all your support!

The Board

Performance, achievements, impact and challenges

Charity's Name: Shirehampton Public Hall Community Association – is a private limited company by guarantee without share capital use of Limited exemption. It was incorporated on 6th June 2005.

Address: Shirehampton Public Hall, 32 Station Road, Shirehampton, Bristol, BS11 9TX

Company number is: 05472607

Trustees:

Norman Routledge (Chair, Trustee)

Esther Giles (Treasurer, Trustee)

Shirehampton Public Hall Community Association

Trustees' Report

Edyta Lang (Secretary, Trustee)

Employees:

Amanda Parsons (Hall Manager)

Sue Mason (Cleaner)

Neil Robson (Caretaker)

Martine Murphy (Cleaner: weekend and holiday cover)

Reece Britton (Ad hoc caretaker & cleaner)

Structure and Management

Trustees (directors) are responsible for overall management and strategy of the Association. Their main responsibilities are to: ensure that charity is carrying out its purpose for the public benefit, comply with the charity's governing document and the law, act in the charity's best interest, manage the charity's resources responsibly, act with reasonable care and skill, and ensure that the charity is accountable.

The trustees hold regular Board meetings during which they overview the Charity's overall performance, set directions and make executive decisions.

"Memorandum and Articles of Association and Rules" is the main governing document of the Charity. It outlines our roles and responsibilities, vision, objectives and aims. The document also contains policies and standing operating procedures.

The Charity's objects as outline in the Memorandum are:

> to promote the benefit of the inhabitants of the parish of Shirehampton (hereinafter called 'the area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitant;
>
> to establish the Shirehampton Public Hall as a Community Centre (hereinafter called 'the Hall') and to maintain and manage, or to cooperate with the Council of the City of Bristol in the maintenance and management of the Hall for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

The Charity has members. They have ultimate control over the charity, because they make decisions relating to things such as changing the charity's Memorandum, appointing and removing trustees, determining whether charity should be dissolved. Members do not have responsibility for the management of the charity's day to day activities.

The Board reports to the members at annual general meetings - AGM, through an annual report and regular updates via emails. The Board and Hall Manager also keep the members informed about their strategy, decisions, achievements, and challenges through articles on local social media like Shire paper, Hall's website and Facebook page, Twitter or a notice board.

Shirehampton Public Hall Community Association

Trustees' Report

Hall Manager's General Thanks

2021/22 has been a year for resetting and moving forward with the Public Hall's future after Covid, which has been challenging on a number of levels, but also rewarding. The Hall saw the departure of a couple of long-standing groups, namely Pillowlace, Coding Club, Evergreens and Bingo, and I would like to extend a personal thanks to all those involved with those groups for their amazing commitment to our beautiful building over the years. Their groups are sorely missed. Nevertheless, most groups have returned and we also have a number of new regular users – welcome to Messy Play Toddlers, Pop-Up Play Village, Bristol Healing Rooms, Extraordinary Links, Create to Elevate and Cycle Tots. As you can see there's plenty to do at the Public Hall! We also have a group that has risen from the ashes, namely Sea Mills Art Group, which would have dissolved but is now run as a Public Hall concern and has been renamed Shirehampton Art and Social Group. It is for anyone and everyone to enjoy and is not exclusive.

The Hall's website has been a bone of contention for a while, however this is now definitely a work in progress and will be launched in the very near future. The Hall's social media also extends to Facebook, Twitter and Instagram, and we are still supported by our friends at the Shire Paper with our monthly newsletter.

As Hall Manager I could not function without the team of trustees, volunteers and caretaking/cleaning staff, John Bos and Darren Lane from Bristol City Council, Councillor Don Alexander, Andrew Jones and Mike Edkins (accountants) and of course the long-suffering Ash Bearman from SCAF who shares my office and is always on hand to help out in times of need, such as letting in hall users in my absence. My sincere thanks to each and every one of you.

Treasurer's commentary

Despite the challenging environment that the Charity has faced during the year under review as a result of the COVID-19 pandemic, the Trustees report a small net expenditure over income of £ (1325). The major cost continues to be the cost of wages to run the Hall's activities. The Hall was supported during the year with £3,773 furlough payments from the government. We are also grateful for funding support from the Coop (£3,217) and from Bristol city council (£1,340), both being contributions towards the building fund for the improvement of the Hall.

The trustees are confident that there are sufficient financial resources, despite the effect of the pandemic, to meet the charity's obligations, as the future projections the Trustees have prepared indicate this.

At the year end the Charity's reserves stood at £22,202 (unrestricted) and £34,554 (restricted), a total of £56,756.

In line with Charities Act requirements, the Trustees have reviewed the reserves policy to enable them to exercise overall control over the financial affairs of the Charity and have set the minimum requirement for reserves at 3 month's running costs. Such reserve levels are frequently reviewed as part of the regular processes including monitoring cash levels.

Shirehampton Public Hall Community Association

Trustees' Report

Objectives and activities

Objects and aims

The objects of the company are to promote the inhabitants of the parish of Shirehampton without distinction of sex, sexual orientation, race or political. religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants. Also, to establish the Shirehampton Public Hall as a Community Centre and to maintain and manage or to co-operate with the Council of the City of Bristol in the maintenance and management of the Hall for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

Public benefit

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 12 July 2022 and signed on its behalf by:

.....

Esther Giles
Trustee

Shirehampton Public Hall Community Association

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Shirehampton Public Hall Community Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 12 July 2022 and signed on its behalf by:

.....

Esther Giles
Trustee

Shirehampton Public Hall Community Association

Independent Examiner's Report to the trustees of Shirehampton Public Hall Community Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Shirehampton Public Hall Community Association (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 Shirehampton Public Hall Community Association 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 Shirehampton Public Hall Community Association 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.

Andrew Jones BA Hons FCCA
G W Jones & Co
Accountants
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

12 July 2022

Shirehampton Public Hall Community Association

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	4,375	4,557	8,932
Investment income	4	176	-	176
Other income	5	21,578	-	21,578
Total income		26,129	4,557	30,686
Expenditure on:				
Charitable activities	6	(27,454)	(470)	(27,924)
Total expenditure		(27,454)	(470)	(27,924)
Net (expenditure)/income		(1,325)	4,087	2,762
Net movement in funds		(1,325)	4,087	2,762
Reconciliation of funds				
Total funds brought forward		23,527	30,467	53,994
Total funds carried forward	16	22,202	34,554	56,756

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	21,874	30,833	52,707
Investment income	4	217	-	217
Other income	5	6,158	-	6,158
Total income		28,249	30,833	59,082
Expenditure on:				
Charitable activities	6	(28,579)	(9,886)	(38,465)
Total expenditure		(28,579)	(9,886)	(38,465)
Net (expenditure)/income		(330)	20,947	20,617
Net movement in funds		(330)	20,947	20,617
Reconciliation of funds				
Total funds brought forward		23,856	9,520	33,376
Total funds carried forward	16	23,526	30,467	53,993

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

The funds breakdown for 2021 is shown in note 16.

Shirehampton Public Hall Community Association

(Registration number: 05472607)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	11	1,379	1,579
Cash at bank and in hand	12	56,093	53,592
		57,472	55,171
Creditors: Amounts falling due within one year	13	(716)	(1,178)
Net assets		56,756	53,993
Funds of the charity:			
Restricted income funds			
Restricted funds		34,554	30,467
Unrestricted income funds			
Unrestricted funds		22,202	23,526
Total funds	16	56,756	53,993

For the financial year ending 31 March 2022 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 12 July 2022 and signed on their behalf by:

EMGiles

.....

Esther Giles
Trustee

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:
32 Station Road
Shirehampton
Bristol
BS11 9TX

These financial statements were authorised for issue by the trustees on 12 July 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Shirehampton Public Hall Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

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

Expenditure

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

Governance costs

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Trade debtors

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

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

Cash and cash equivalents

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

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Financial instruments

Classification

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

Recognition and measurement

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

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

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

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

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	494	1,340	1,834
Grants, including capital grants;			
Government grants	3,773	-	3,773
Grants from other charities	-	3,217	3,217
Regular giving and capital donations	108	-	108
Total for 2022	4,375	4,557	8,932
Total for 2021	21,874	30,833	52,707

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	176	176
Total for 2022	176	176
Total for 2021	217	217

5 Other income

	Unrestricted funds General £	Total funds £
Rental income	21,578	21,578
Total for 2022	21,578	21,578
Total for 2021	6,158	6,158

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Governance costs	7	27,454	470	27,924
Total for 2021		28,579	9,886	38,465

In addition to the expenditure analysed above, there are also governance costs of £27,924 (2021 - £38,465) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total Funds £
Staff costs			
Wages and salaries	20,534	-	20,534
Independent examiner fees			
Examination of the financial statements	852	-	852
Legal fees	1,633	-	1,633
Other governance costs	4,435	470	4,905
Total for 2022	27,454	470	27,924
Total for 2021	28,579	9,886	38,465

8 Trustees remuneration and expenses

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

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

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	20,534	20,352
Pension costs	-	130
	20,534	20,482

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Average number of employees	4	4

No employee received emoluments of more than £60,000 during the year.

10 Taxation

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

11 Debtors

	2022 £	2021 £
Trade debtors	1,104	1,566
Other debtors	275	13
	1,379	1,579

12 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	76	80
Cash at bank	24,068	21,738
Short-term deposits	31,949	31,774
	56,093	53,592

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	151	123
Other creditors	1	1
Accruals	564	1,054
	716	1,178

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2021 - £130).

15 Share capital

Shares in entity held by entity, subsidiaries, associates or joint ventures

The Company is Limited by guarantee

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	27	26,129	(27,454)	1,300	2
Designated	23,500	-	-	(1,300)	22,200
Total unrestricted funds	23,527	26,129	(27,454)	-	22,202
Restricted funds	30,467	4,557	(470)	-	34,554
Total funds	53,994	30,686	(27,924)	-	56,756

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	56	28,249	(28,579)	300	26
Designated	23,800	-	-	(300)	23,500
Total unrestricted funds	23,856	28,249	(28,579)	-	23,526
Restricted funds	9,520	30,833	(9,886)	-	30,467
Total funds	33,376	59,082	(38,465)	-	53,993

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	57,472	57,472
Current liabilities	(716)	(716)
Total net assets	56,756	56,756

	Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets	55,171	55,171
Current liabilities	(1,178)	(1,178)
Total net assets	53,993	53,993

18 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	53,592	2,501	56,093
Net debt	53,592	2,501	56,093

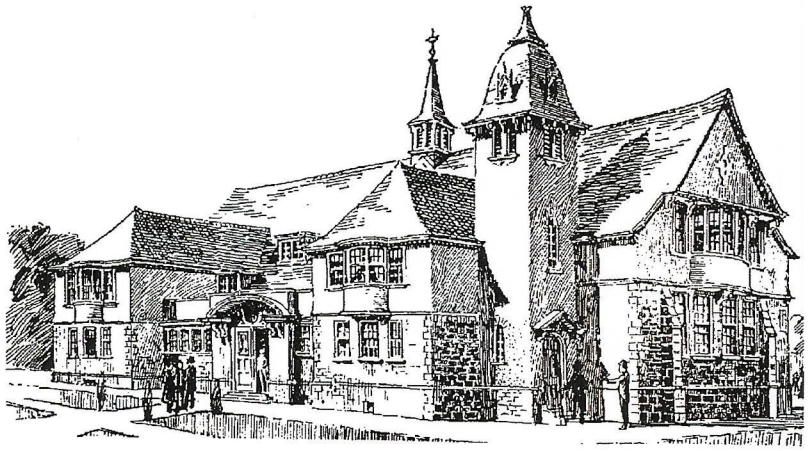
	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	37,683	15,909	53,592
Net debt	37,683	15,909	53,592

SHIREHAMPTON PUBLIC HALL COMMUNITY ASSOCIATION

England & Wales - Charity number 1112459

Accounts

SHIREHAMPTON PUBLIC HALL COMMUNITY ASSOCIATION



Annual Report 2020/21

TackleStore
Industrial, Lifting & Safety Products

Shirehampton Public Hall Community Association
The Public Hall, Station Rd, Shirehampton, Bristol BS11 9TX
Tel: 0117 982 9963
Email: bookings@shirepubhall.org.uk Twitter: @HallPublic
Web: www.shirepubhall.org.uk and Facebook

GW Jones & Co, Chartered Certified Accountants, Office 1, The Coach House, 24-26 Station Road, Shirehampton, Bristol BS11 9TX

SHELBURNE FALLS AREA
COMMUNITY THEATRE

Annual Report 2020/21

Shirehampton Public Hall Community Association

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 19

Shirehampton Public Hall Community Association

Reference and Administrative Details

Trustees

Gail Felicity Amphlett

Esther Giles

Norman John Routledge

Edyta Lang

Secretary

Edyta Lang

Principal Office

32 Station Road
Shirehampton
Bristol
BS11 9TX

The charity is incorporated in England and Wales.

Company Registration Number

05472607

Charity Registration Number

1112459

Independent Examiner

G W Jones & Co
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Shirehampton Public Hall Community Association

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Introduction

First and foremost, the Board would like to express our gratitude to the Hall's users, devoted employees, tireless volunteers, friends, sponsors, business partners and stakeholders for all your understanding, help, time, enthusiasm and commitment. It was another challenging 'COVID year' for many of us for different reasons. We are extremely grateful for everything you have done to support this "heart and soul" of the community in these difficult times.

We are positive that with your continuous unwavering support and teamwork, we will give this wonderful grade 2 building a new lease of life and secure it for future generations. We want the community to have a safe, warm, welcoming modernised 'place to go' to meet up, learn something, have fun and have a good chat, make friends and build lovely memories. If you want us to help with this Vision, use your skills to make things happen, please get in touch with us on bookings@shirepubhall.org.uk

Thank you so much for all your support!

The Board

Performance, achievements, impact and challenges

There hasn't been much activity in the Public Hall over the past year. COVID-19 has cancelled groups and clubs, furloughed staff and kept the Hall mostly closed.

Despite this we managed very well. We had a remote celebration of "The Lark Ascending's 100th anniversary last December. This concert was streamed online for free for public benefit. Total views of the concert online were 11,801. Geographical spread was: UK: 9,063, US: 480, Europe: 151, Australia: 135, Other: 1,972

Since then, we've planted "The Lark Ascending" roses, donated by David Austin, and cleared and refurbished the garden.

The BIG news is that the long-awaited refurbishment and upgrade of the Hall has at last received planning permission and some building works have started inside. These works will greatly enhance the current facilities; will make the Hall more appealing, create a more aesthetically pleasing environment to the users in post Covid 19 area. The refurbishment will also protect the heritage of the building and support the BCC Conservation Area plan.

Bristol City Council was due to completely replace and/or revitalise the leaking roof this spring. They were going to upgrade the insulation at the same time. Unfortunately, COVID-19 dramatically slowed down these works. BCC may not be able to start this work until late summer 2021.

However, when the roof has been completed, we have some funding in place to make the front of the building robust and beautiful again, including sorting/ painting the render, adding some subtle lighting, and generally making the hall more welcoming from the outside. We inherited a Coop grant to repair the clock, and that too will be carried out once the roof has been replaced.

Shirehampton Public Hall Community Association

Trustees' Report

Thanks to all very generous hall users, who raised over £7,000 through the "just giving" fund. With this money, we are able to do the first phase of the hall upgrade. Those kind donations and the matched funding have made a real difference. There is also a further £13,000 coming from Bristol City Council "S106" money, which will be useful in some initial works at the hall.

We also secured a £10k grant for *Hall IT Refurbishment from* National *Lottery Community Funding*. With this generous grant, we upgraded our office IT including a laptop, software, a printer, a monitor, and consumables. We also improved Wi-Fi and network coverage by installing a mesh system in the building . A new website was designed on a more efficient IT platform. The website can be easily maintained and updated by our Hall Manager. We also purchased a new PA system, some lighting equipment to modernise the focus point of the Hall – stage. In addition, a new projector, a stand, and a screen were also bought using this grant.

Of course, the "Big Money" will be required to build the main extension at the back of the Hall which will house the new bar and catering facilities. These will make the Hall a more suitable venue for community functions.

Bristol City Council and The Board continued working on the Community Asset Transfer (CAT) process. The aim of this process is to transfer the ownership and day to day management of the building to the Hall through a long-term lease – 35 years. We are very grateful to John Boss (Asset Strategy Team) and the Head of Libraries (Kate Murray) for their help and flexibility with moving things forward.

We updated wages, accountancy, safeguarding, equality and diversity and other policies/procedures. We also developed and carried out a risk assessment due to Covid 19 regulations. We reviewed our reserves policy and carried out financial projections to establish if and how the Hall can be financially sustainable over the next year.

We worked with Bristol Energy Network and Bristol City Council to start environmental initiatives and reduce a carbon footprint at the building. An energy audit took place, and a report will suggest some improvements.

Eco friendly heating solutions for the building were also explored with the help from Centre for Sustainable Energy.

Actions Going Forward & Support Required

Refurbishment works to be completed in the old part of the building.

The CAT process to be completed. The Hall will be hopefully granted a long-term lease – 35 years.

In the post COVID-19 era we will be working closely with SCAF (Shirehampton Community Action Forum), Friends of Shirehampton Library (FOSL), the Library, Shire paper and others.

We will form a "User Group" to represent the views of all users.

The Board, staff, and volunteers will promote the Hall and raise its profile.

The Board will continue working on updating policies and procedures.

We need more people to help us! Whatever your skill is, please let us know!

We would also welcome someone's help with fundraising skills – we would like to raise money to build the extension at the back to make the building more appealing and useful.

Shirehampton Public Hall Community Association – is a private limited company by guarantee without share capital use of Limited exemption. It was incorporated on 6th June 2005.

Shirehampton Public Hall Community Association

Trustees' Report

Trustees:

Norman Routledge (Chair, Trustee)

Esther Giles (Treasure, Trustee)

Gail Amphlett (Trustee)

Edyta Lang (Trustee, Secretary)

Employees:

Amanda Parsons (Hall Manager)

Sue Mason (Cleaner)

Neil Robson (Caretaker)

Martine Murphy (Cleaner: weekend and holiday cover)

Reece Britton (Ad hoc caretaker & cleaner)

Structure and Management

Trustees (directors) are responsible for overall management and strategy of the Association. Their main responsibilities are to: ensure that charity is carrying out its purpose for the public benefit, comply with the charity's governing document and the law, act in the charity's best interest, manage the charity's resources responsibly, act with reasonable care and skill, and ensure that the charity is accountable.

The trustees hold regular Board meetings during which they overview the Charity's overall performance, set directions and make executive decisions.

"Memorandum and Articles of Association and Rules" is the main governing document of the Charity. It outlines our roles and responsibilities, vision, objectives and aims. The document also contains policies and standing operating procedures.

The Charity's objects as outline in the Memorandum are:

> to promote the benefit of the inhabitants of the parish of Shirehampton (hereinafter called 'the area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitant;
>
> to establish the Shirehampton Public Hall as a Community Centre (hereinafter called 'the Hall') and to maintain and manage, or to cooperate with the Council of the City of Bristol in the maintenance and management of the Hall for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

The Charity has members. They have ultimate control over the charity, because they make decisions relating to things such as changing the charity's Memorandum, appointing and removing trustees, determining whether charity should be dissolved. Members do not have responsibility for the management of the charity's day to day activities.

Shirehampton Public Hall Community Association

Trustees' Report

The Board reports to the members at annual general meetings - AGM, through an annual report and regular updates via emails. The Board and Hall Manager also keep the members informed about their strategy, decisions, achievements, and challenges through articles on local social media like Shire paper, Hall's website and Facebook page, Twitter or a notice board.

Charity's main income comes from hiring fees. In the financial year 2020-2021 our employees were furloughed on different basis, and we received financial support through a job retention scheme. We also successfully fundraised and received the following grants that will help us to refurbish the Hall and keep it financially sustainable.

Local giving – *Hall Refurbishment* £7k

£10k Bristol City Council – Covid 19 response to support running costs

S106 Bristol City Council - *Hall Refurbishment* £13k

National Lottery Community Funding – *Hall IT Refurbishment £10k*

Art Council for *The Lark Ascending* project (Bristol Ensemble in partnership with Shirehampton Public Hall)

Hall Manager's General Thanks

The past 18 months have been a trial for many, and not least for the users, members, friends, Trustees, and employees of the Public Hall. The Hall stood silent for many a month during lockdown, however due to the diligence, dedication and determination of the Trustees, volunteers, and employees we have weathered much of the storm and hope to make a determined and positive approach to the next twelve months ahead, particularly with the modernisation and redecoration envisaged for this grand old lady of a building. My eternal thanks to all concerned in making this building truly a massive part of the local community. We have welcomed back many hall users, old and new, since May and I hope we continue to thrive. My personal thanks also go to Gail Amphlett, our retiring Trustee, without whom many tasks during lockdown would not have been achieved.

Treasurer's commentary

Despite the challenging environment that the Charity has faced during the year under review as a result of the COVD-19 pandemic, the Trustees report a small net expenditure over income of £(330). The major cost continues to be the cost of wages to run the Hall's activities. The Hall has used the Government's furlough scheme to support staff pay, and received a further COVID-19 Government grant that supported the loss of income when the Hall was closed. In addition, The Hall applied for and received lottery funding that was restricted to spending on named items, and which the Hall spent in full on equipment and services to improve its services going forward.

The trustees are confident that there are sufficient financial resources, despite the effect of the pandemic, to meet the charity's obligations as the future projections the Trustees have prepared indicate this.

At the year end the Charity's reserves stood at £23,526 (unrestricted) and £30,467 (restricted).

In line with Charities Act requirements, the Trustees have reviewed the reserves policy to enable them to exercise overall control over the financial affairs of the Charity and have set the mininum requirement for reserves at 3 month's running costs. Such reserve levels are frequently reviewed as part of the regular processes including monitoring cash levels.

Shirehampton Public Hall Community Association

Trustees' Report

Objectives and activities

Objects and aims

The objects of the company are to promote the inhabitants of the parish of Shirehampton without distinction of sex, sexual orientation, race or political.religiouus or other opinions by associating the local authorities, voluntary organistaions and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Also to establish the Shirehampton Public Hall as a Community Centre and to maintain and manage or to co-operate with the Council of the City of Bristol in the maintenance and management of thr Hall for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

Public benefit

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 21 September 2021 and signed on its behalf by:

E M Giles
.....
Esther Giles
Trustee

Shirehampton Public Hall Community Association

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Shirehampton Public Hall Community Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 21 September 2021 and signed on its behalf by:

.....
Esther Giles
Trustee

Shirehampton Public Hall Community Association

Independent Examiner's Report to the trustees of Shirehampton Public Hall Community Association

We report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Shirehampton Public Hall Community Association (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 Shirehampton Public Hall Community Association are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of Shirehampton Public Hall Community Association 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)].

We 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.

.....

Andrew Jones BA Hons FCCA
For and on behalf of
G W Jones & Co

Association of Chartered Certifed Accountants
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

21 September 2021

Shirehampton Public Hall Community Association

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	21,874	30,833	52,707
Investment income	4	217	-	217
Other income	5	6,158	-	6,158
Total income		28,249	30,833	59,082
Expenditure on:				
Charitable activities	7	(28,579)	(9,886)	(38,465)
Total expenditure		(28,579)	(9,886)	(38,465)
Net (expenditure)/income		(330)	20,947	20,617
Net movement in funds		(330)	20,947	20,617
Reconciliation of funds				
Total funds brought forward		23,856	9,520	33,376
Total funds carried forward	17	23,526	30,467	53,993

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	1,328	8,620	9,948
Investment income	4	185	-	185
Other income	5	21,850	-	21,850
Total income		23,363	8,620	31,983
Expenditure on:				
Raising funds	6	(108)	-	(108)
Charitable activities	7	(34,951)	-	(34,951)
Total expenditure		(35,059)	-	(35,059)
Net (expenditure)/income		(11,696)	8,620	(3,076)
Net movement in funds		(11,696)	8,620	(3,076)
Reconciliation of funds				
Total funds brought forward		35,552	900	36,452
Total funds carried forward	17	23,856	9,520	33,376

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

The funds breakdown for 2020 is shown in note 17.

The notes on pages 11 to 19 form an integral part of these financial statements.

Shirehampton Public Hall Community Association

(Registration number: 05472607)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	12	1,579	2,221
Cash at bank and in hand	13	53,592	37,683
		55,171	39,904
Creditors: Amounts falling due within one year	14	(1,178)	(6,528)
Net assets		53,993	33,376
Funds of the charity:			
Restricted income funds			
Restricted funds		30,467	9,520
Unrestricted income funds			
Unrestricted funds		23,526	23,856
Total funds	17	53,993	33,376

For the financial year ending 31 March 2021 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 21 September 2021 and signed on their behalf by:

.....
Esther Giles
Trustee

Shirehampton Public Hall Community Association

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:
32 Station Road
Shirehampton
Bristol
BS11 9TX

These financial statements were authorised for issue by the trustees on 21 September 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Shirehampton Public Hall Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

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

Expenditure

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

Raising funds

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

Governance costs

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Trade debtors

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

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

Cash and cash equivalents

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

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Financial instruments

Classification

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

Recognition and measurement

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

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

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

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

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	690	7,282	7,972
Grants, including capital grants;			
Government grants	20,847	23,551	44,398
Regular giving and capital donations	337	-	337
Total for 2021	21,874	30,833	52,707
Total for 2020	1,328	8,620	9,948

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	217	217
Total for 2021	217	217
Total for 2020	185	185

5 Other income

	Unrestricted funds General £	Total funds £
Rental income	6,158	6,158
Total for 2021	6,158	6,158
Total for 2020	21,850	21,850

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Total for 2020		108	108

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Governance costs	8	28,579	9,886	38,465
Total for 2020		34,951	-	34,951

	Total costs £
	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £38,465 (2020 - £34,951) which relate directly to charitable activities. See note 8 for further details.

8

	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs			
Wages and salaries	20,352	-	20,352
Pension costs	130	-	130
Independent examiner fees			
Examination of the financial statements	1,790	-	1,790
Other governance costs	6,307	9,886	16,193
Total for 2021	28,579	9,886	38,465
Total for 2020	34,951	-	34,951

9 Trustees remuneration and expenses

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

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

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	20,352	19,828
Pension costs	130	360
	20,482	20,188

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Average number of employees	4	4

No employee received emoluments of more than £60,000 during the year.

11 Taxation

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

12 Debtors

	2021 £	2020 £
Trade debtors	1,566	2,221
Other debtors	13	-
	1,579	2,221

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	80	72
Cash at bank	21,738	6,186
Short-term deposits	31,774	31,425
	53,592	37,683

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	123	71
Other creditors	1	99
Accruals	1,054	6,358
	1,178	6,528

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £130 (2020 - £360).

16 Share capital

Shares in entity held by entity, subsidiaries, associates or joint ventures

The Comany is Limited by guarantee

17 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	56	28,249	(28,579)	300	26
Designated	23,800	-	-	(300)	23,500
Total unrestricted funds	23,856	28,249	(28,579)	-	23,526
Restricted funds	9,520	30,833	(9,886)	-	30,467
Total funds	33,376	59,082	(38,465)	-	53,993

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General	7,552	23,363	(35,059)	4,200	56
Designated	28,000	-	-	(4,200)	23,800
Total unrestricted funds	35,552	23,363	(35,059)	-	23,856
Restricted funds	900	8,620	-	-	9,520
Total funds	36,452	31,983	(35,059)	-	33,376

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets	55,171	55,171
Current liabilities	(1,178)	(1,178)
Total net assets	53,993	53,993

	Unrestricted funds General £	Total funds at 31 March 2020 £
Current assets	39,904	39,904
Current liabilities	(6,528)	(6,528)
Total net assets	33,376	33,376

19 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	37,683	(37,683)	-
Net debt	37,683	(37,683)	-

	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	35,416	2,267	37,683
Net debt	35,416	2,267	37,683