

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
JAMESTON COMMUNITY ASSOCIATION**

Bevan Buckland LLP  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**JAMESTON COMMUNITY ASSOCIATION**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**JAMESTON COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1115767

**Principal address**

Green Grove  
Jameston  
Tenby  
Pembrokeshire  
SA70 8QJ

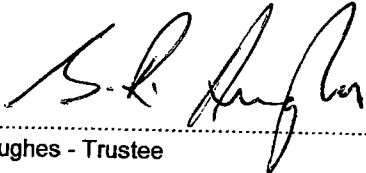
**Trustees**

R Hughes (appointed 4.8.23)  
Mrs J George Tresurer (appointed 4.8.23)  
Mrs N R Hughes  
J R Hughes Chair  
M Kidney (appointed 4.8.23)  
A John

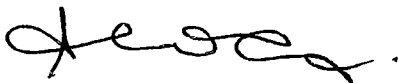
**Bankers**

Natwest Bank PLC  
18 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2DE

Approved by order of the board of trustees on 23/10/24 and signed on its behalf by:



J R Hughes - Trustee



Jane George  
Treasurer.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JAMESTON COMMUNITY ASSOCIATION**

**Independent examiner's report to the trustees of Jameston Community Association**

I report to the charity trustees on my examination of the accounts of Jameston Community Association (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

  
Caroline Wheeler ICAEW

Bevan Buckland LLP  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

  
for  
Bevan Buckland LLP

Date: 30 October 2024.

**JAMESTON COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		1,000	-	1,000
Investment income	2	31,337	-	31,337
<b>Total</b>		<u>32,337</u>	<u>-</u>	<u>32,337</u>
<b>EXPENDITURE ON</b>				
Other		9,506	-	9,506
<b>NET INCOME</b>		22,831	-	22,831
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		6,429	-	6,429
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>29,260</u>	<u>-</u>	<u>29,260</u>

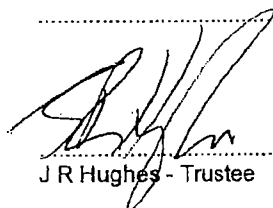
The notes form part of these financial statements


# JAMESTON COMMUNITY ASSOCIATION

## BALANCE SHEET 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
<b>CURRENT ASSETS</b>				
Cash at bank		35,072	-	35,072
<b>CREDITORS</b>				
Amounts falling due within one year	4	(5,812)	-	(5,812)
<b>NET CURRENT ASSETS</b>		<u>29,260</u>	<u>-</u>	<u>29,260</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			-	
<b>NET ASSETS</b>		<u>29,260</u>	<u>-</u>	<u>29,260</u>
<b>FUNDS</b>	5			
Unrestricted funds				
<b>TOTAL FUNDS</b>				<u>29,260</u>

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

  
J R Hughes - Trustee

  
J George - Trustee

## JAMESTON COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

#### 2. INVESTMENT INCOME

	£
Rents received	31,310
Deposit account interest	27
	<hr/>
	31,337
	<hr/>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023.

#### 4. TAX CHARGE

Due to a significant fire at the local village school Jameston Village Hall has been let to Manorbier Community Primary school. This has resulted in the hall being unavailable for other groups and organisations. As a result the rent received from Manorbier Community Primary School fails to meet charitable status for UK taxation purposes, therefore a tax charge of £5,451 is included in these accounts. Once the school building has been renovated Jameston Village Hall will revert to full charitable status.

**JAMESTON COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	£
Trade creditors	361
Other creditors	5,451
	<u>5,812</u>

**6. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	6,429	22,831	29,260
	<u>6,429</u>	<u>22,831</u>	<u>29,260</u>
<b>TOTAL FUNDS</b>	<u>6,429</u>	<u>22,831</u>	<u>29,260</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	32,337	(9,506)	22,831
	<u>32,337</u>	<u>(9,506)</u>	<u>22,831</u>
<b>TOTAL FUNDS</b>	<u>32,337</u>	<u>(9,506)</u>	<u>22,831</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.



**JAMESTON COMMUNITY ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations	1,000
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**Investment income**

Rents received	31,310
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Deposit account interest	27
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31,337

Total incoming resources	32,337
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**EXPENDITURE**

**Support costs**

**Management**

Rates and water	83
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Insurance	1,060
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Telephone	189
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Postage and stationery	188
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Rent Expenses	608
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Repairs & Renewals	967
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Professional Fees	600
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Accountancy	360
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Tax Charge	5,451
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9,506

Total resources expended	9,506
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Net income	22,831
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**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' Annual Report for the period**

**From 01 Jan 2023 (Period start date) To 31 Dec 2023  
(Period end date)**

**Charity name: Jameston Community Association**

**Charity registration number: 1115767**

## **Objectives and Activities**

Summary of the purposes of the charity as set out in its governing document

SORP  
reference  
Para 1.17

**To associate the inhabitants, local authorities, voluntary and other organisations in a common effort to advance education, provide facilities of interest for recreation and leisure time for the inhabitants.**

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

Para 1.17  
and 1.19

**Activities are restricted currently, as the Community Hall is in temporary use as the local junior school, as an emergency measure. There is more detail in the 'additional information' section that follows.**

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

Para 1.18

### **Additional information (optional)**

You may choose to include further statements where relevant about:

SORP reference

Policy on grant making

Para 1.38

Policy on social investment including program related investment

Para 1.38

Contribution made by volunteers

Para 1.38

## **Other**

**In October 2022 Manorbier VC Junior School had to be evacuated, due to a serious fire.**

**Without a base the school faced closure, the trustees considered the situation and the consequences very carefully, and unanimously took the difficult decision to offer the Community Hall as a temporary home for the school.**

**Had the Community Association not stepped in and 'saved' the school, the community would have lost one of its key resources.**

**Clearly, this fits with the Association's educational purpose, although it has inevitably been at the cost of the other activities which the community hall housed. This has been less serious than it might have been, given that in the post-COVID period when the fire happened, very few activities were running or viable and attendance at those was extremely low.**

**Recognising its wider brief the Association actively looks to continue and develop activities which take it towards its stated purposes. Currently for example, trustees are planning Christmas activities in a local church hall, and/or around the village. They also are focusing on finding ways to continue to deliver opportunities for local residents in the community, and identifying locations other than the Community Hall, where activities could take place.**

**Local residents have generally been extremely supportive of the decision to house the school, and parents have expressed gratitude that their children do not face a second trauma, after the fire... having individual and group friendships and bonds broken as children have to travel to a range of unfamiliar schools.**

**The key stakeholders, alongside the Community Association, are the County Council Education Department, and the Church in Wales, and these bodies work at their own pace, apparently applying a different definition of the word 'temporary' from that which is understood by the general population.**

**So, getting answers and deadlines has been a slow and sometimes frustrating process. We have tried to keep residents informed, but with little news coming to us there's little to pass on.**

**Naturally, the Association is looking forward to having the hall back, and to keep things moving and to get answers for the community, two weeks ago the Association's Chair wrote to the Director of Education asking for a clear update on the Council's plans and timetable for rebuilding the school.**

**The response was positive – the survey is complete, the insurers have now been informed and the Council is awaiting their response before moving to the next step, where the Cabinet will take the final decision on rebuilding.**

**Once that decision is known and the timescales set we will be in a position to develop our short- mid- and long-term strategies for success. It may still be a little time before the school can leave the hall, but as soon as the date is known the Association will grasp the opportunity to start with a clean sheet, to review and develop new activities, house new groups and offer a range of new opportunities to the local community.**

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Allowing the school to use the hall has ensured that Manorbier Primary School has the very best chance of securing its future in the village. It is a small local school, attended by many of the local children and with numbers growing.</b></p> <p><b>We consider it a major achievement that the children have not been split among other schools several miles away, a situation that would have seen the demise of our school.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41
Performance of fundraising activities against objectives set	Para 1.41
Investment performance against objectives	Para 1.41
Other	

## Financial Review

Review of the charity's financial position at the end of the period Para 1.21

**The charity is now in a relatively healthy financial position, as a result of the regular payments from the County Council, for housing the school**

Statement explaining the policy for holding reserves stating why they are held Para 1.22

**The funds will be utilised to ensure the future of Jameston Community Hall. As soon as the hall is returned, a meeting will be held seeking the views of all the inhabitants around what that should look like. In the meantime the reserves will be used to support events locally to which all the inhabitants will be invited.**

Amount of reserves held Para 1.22

**£29,260**

Reasons for holding zero reserves Para 1.22

Details of fund materially in deficit Para 1.24

Explanation of any uncertainties about the charity continuing as a going concern Para 1.23

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising) Para 1.47

**Currently, this is the monthly payment from the County Council, for housing the school.**

Investment policy and objectives including any social investment policy adopted Para 1.46

We currently hold the bulk of our funds on a 95 day notice account to get the best rate of interest, while also holding funds on deposit. This will remain our strategy for the time being until the hall is returned to the community. We will look to use funds for the purposes of proving an alternative venue for the community.

A description of the principal risks facing the charity Para 1.46

Other

## Structure, Governance and Management

Description of charity's trusts:

Type of governing document  
(trust deed, royal charter)

Para  
1.25

**Trust**

How is the charity constituted?

(e.g unincorporated association, CIO)

Para  
1.25

**unincorporated**

Trustee selection methods including details of any  
constitutional provisions e.g. election to post or name of any  
person or body entitled to appoint one or more trustees

Para  
1.25

**Trustee appointed  
at AGM.**

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees

Para  
1.51

The charity's organisational structure and any wider network with which the  
charity works

Para  
1.51

Relationship with any related parties

Para  
1.51

Other

## Reference and Administrative details

Charity name	Jameston Community Association
Other name the charity uses	
Registered charity number	1115767
Charity's principal address	Jameston Community Hall Jameston Tenby SA70 8QG

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ray Hughes	Chairman		
2	Jane George	Treasurer	04.08.23 onward	
3	Jane George	Secretary		
4	Andrew John	General Committee		
5	Marcia Kidney	General Committee	04.08.23 onward	
6	Nicola Hughes	General Committee		
7	Richard Hughes	Vice Chairman	04.08.23 onward	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved  
**Director name**

Name of trustees holding title to property belonging to the charity

**Trustee name**      **Dates acted if not for whole year**  
**David Harvey**  
**Judith Evans**  
**Ray Hughes**

## Funds held as custodian trustees on behalf of others

Description of the assets held  
in this capacity

Name and objects of the  
charity on whose behalf the  
assets are held and how this  
falls within the custodian  
charity's objects

Jameston Community Association

The association shall, without distinction of sex sexual orientation, race, or of political, religious, or other opinions, seek to promote and benefit the inhabitants of Jameston and the wider community of the parish by associating together the said inhabitants, local authorities, voluntary and other organisations - in a common effort to advance education, provide facilities in the interests of social welfare for recreation and leisure time occupation, with the object of improving conditions of life for the said inhabitants. The association shall be non party in politics and non sectarian in religion.

Details of arrangements for  
safe custody and segregation  
of such assets from the  
charity's own assets

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Bevan and Buckland LLP	Castle Chambers 6 Westgate Hill Pembroke SA71 4LB
Solicitor	Redkite Solicitors	Shaftesbury House 60 Main Street Pembroke SA71 4HJ

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

Due to exceptional circumstances, Jameston Community Hall has operated as a home for Manorbier Primary school on a temporary basis following a fire.


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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	<del>John Raymond</del> Hughes	Jane George
Position (eg Secretary, Chair, etc)	<del>Chair</del>	Treasurer/secretary
Date	29/10/24	