

# ST MICHAEL'S MEMORIAL PARISH HALL

England & Wales · Charity number 1138575

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07272987](#)

**Registered** 2010-10-26

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

## Contact

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**Address** 27 St. Michaels Hill  
Bristol  
BS2 8DZ

**Phone** 0789 9995014

**Email** [anthem27@virginmedia.com](mailto:anthem27@virginmedia.com)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE TO FURTHER OR BENEFIT THE RESIDENTS OF AND CHILDREN ATTENDING SCHOOL IN THE NEIGHBOURHOODS SURROUNDING ST MICHAELS HILL IN BRISTOL, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS, SCHOOL CHILDREN AND THE LOCAL AUTHORITIES, VOLUNTARY OR OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR SUCH RESIDENTS AND SCHOOL CHILDREN.

**Activities:** letting a public hall for the use of the local community and the local primary school

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** BRISTOL
- Bristol City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£65,373	£48,893	-	-
2024-03-31	£78,998	£48,804	-	-
2023-03-31	£49,635	£72,725	-	-
2022-03-31	£49,499	£33,519	-	-
2021-03-31	£30,410	£45,356	-	-

## Trustees

Name	Role	Appointed
Andy Hay		2018-09-15
Dr SHRUTI PATEL		2011-03-24
Dr VERONICA RACHEL LYELL		
Jane Barlow		2019-01-08
Jose Tarnowski		2025-04-01
Nick Childs		2025-06-20

**ST MICHAEL'S MEMORIAL PARISH HALL**

England & Wales - Charity number 1138575

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# Accounts

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Company no. 7272987  
Charity no. 1138575

**St Michael's Memorial Parish Hall**  
**Report and Financial Statements**  
**31 March 2025**

# **St Michael's Memorial Parish Hall**

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**For the year ended 31 March 2025**

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**St Michael's Memorial Parish Hall**

**Reference and administrative details**

**For the year ended 31 March 2025**

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**Company number** 7272987

**Charity number** 1138575

**Registered Office** 27 St. Michael's Hill  
Bristol  
BS2 8DZ

**Operational address** 44 St. Michael's Hill  
Bristol  
BS2 8DZ

**Trustees** Veronica Lyell  
Diane Auckland (resigned 1 December 2024)  
Shruti Patel  
Jane Barlow  
Andy Hay  
Nick Childs (appointed 20 June 2025)  
Josephine Tarnowski (appointed 15 June 2025)

**Independent Examiner** Stepping Stones Accountancy Limited  
7c Hanham Hall  
Whittucks Road  
Hanham  
Bristol  
BS15 3FR

## **St Michael's Memorial Parish Hall**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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#### **Objects**

The principal objects of the charity are to further or benefit the residents of and children attending school in the neighbourhoods surrounding St Michael's Hill in Bristol.

#### **Appointment of Trustees**

The Board consists of a minimum of three trustees who are appointed by resolution of the trustees. The normal term of office is three years. There is one ex-officio Trustee who is the Head teacher of St Michael's on the Mount CEVC Primary School.

#### **Organisation Structure**

The trustees must hold at least four meetings of the Board each year. The Board met four times in the year under review. If appropriate meetings can be held by suitable electronic means. The trustees can also establish committees and advisory boards as they see fit.

#### **Review of the activities undertaken by the charity to further its purpose for public benefit**

The charity maintains close links with the school and has continued to provide facilities to the school and to residents of the neighbourhood for education, recreation or leisure with the object of improving the lives of such residents and school children.

The day to day management of the hall is currently under contract to BNS who are agents for the charity and responsible for the property management functions set out in the contract. The charity has no employees of its own.

The charity has raised the sum of £63,992 (2024 £77,504) during the year from hall hire and room bookings, of which around 80% (2024 79% / 2023 65%) has come from the school / Bristol City Council.

There was total expenditure for the year amounting to £48,893 (2024 total expenditure of £48,804). Utility bills continue to be much higher than in previous years but the majority of these can be recharged to the council for school use. The charity did not undertake any specific major works on the parish hall but general maintenance and essential upgrading were required.

Following plans in 2022 to develop the dilapidated scout hut area, with a vision to creating a state-of-the-art dance studio space as a hub for the local community and the wider based Bristol area, the Trust continued with designs and initial surveys to bring the project to planning stage with Bristol City Council. These costs are currently in prepayments whilst the project is in planning stages so do not appear in the accounts 2024-25.

At the end of the year the charity had £95,702 (2024 £79,222) to carry forward in general reserves. The results are shown in page 6 of the accounts.

The charity plans to continue its current activities in the following year to enable it to fulfil its principal objects. In the year ahead the charity plans to invest in the proposed dance studio whilst maintaining and upgrading the parish hall building. General maintenance work will be funded from the income receipts.

#### **Public benefit**

The trustees confirm that they have taken account of the Charity Commission's guidance on the public benefit requirements of making decisions.

## St Michael's Memorial Parish Hall

### Report of the trustees

#### For the year ended 31 March 2025

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#### **Funds Held as Custodian Trustee**

Although the Trustees manage the parish hall in accordance with the objects stated above, the parish hall is held by a permanent endowment trust, The St Michael's Memorial Parish Hall Trust, established by a scheme of the Charity Commission dated 5 October 2011. The charitable company is the corporate trustee of the separate charity, the St Michaels Memorial Parish Hall Trust. This is a permanent endowment trust and the company does not hold the hall as part of its own corporate property.

#### **Reserves Policy**

The trustees intend to continue holding reserves of at least 9 months expenditure. The trustees regard this as the minimum level of reserves required in order to secure the charity's future.

#### **Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then 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 and statements of recommended practice 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 charity will continue in operation.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 30 October 2025 and signed on their behalf by

Josephine Tarnowski  
Trustee

Shruti Patel  
Trustee

## **Independent examiners report**

### **To the members of**

#### **St Michael's Memorial Parish Hall**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2025.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principle of the Statement of Recommended Practice for accounting and reporting by charities.

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

Nathan Brady  
Stepping Stones Accountancy Ltd  
7C Hanham Hall  
Whittucks Road  
Hanham  
Bristol  
BS15 3FR

30 October 2025

## St Michael's Memorial Parish Hall

### Statement of financial activities *(incorporating an income and expenditure account)*

**For the year ended 31 March 2025**

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	Note	Unrestricted £	2025 Total £	2024 Total £
<b>Income from:</b>				
Charitable activities	2	63,992	<b>63,992</b>	77,504
Investments	3	1,381	<b>1,381</b>	1,494
<b>Total income</b>		<u>65,373</u>	<u><b>65,373</b></u>	<u>78,998</u>
<b>Expenditure on:</b>				
Charitable activities		<u>48,893</u>	<u><b>48,893</b></u>	<u>48,804</u>
<b>Total expenditure</b>	4	<u>48,893</u>	<u><b>48,893</b></u>	<u>48,804</u>
<b>Net income / (expenditure) and net movement in funds</b>		16,480	<b>16,480</b>	30,194
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>79,222</u>	<u><b>79,222</b></u>	<u>49,028</u>
<b>Total funds carried forward</b>		<u>95,702</u>	<u><b>95,702</b></u>	<u>79,222</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 10 to the accounts.

## St Michael's Memorial Parish Hall

### Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	6		<u>-</u>	<u>-</u>
			-	-
<b>Current assets</b>				
Debtors	7	<b>61,430</b>		39,551
Cash at bank and in hand		<u><b>40,257</b></u>		<u>53,942</u>
		<b>101,687</b>		93,493
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	8	<u><b>5,985</b></u>		<u>14,271</u>
<b>Net current assets</b>			<u><b>95,702</b></u>	<u>79,222</u>
<b>Net assets</b>	9		<u><u><b>95,702</b></u></u>	<u><u>79,222</u></u>
<b>Funds</b>	10			
Unrestricted funds:				
General funds			<u><b>95,702</b></u>	<u>79,222</u>
<b>Total charity funds</b>			<u><u><b>95,702</b></u></u>	<u><u>79,222</u></u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the trustees on 30 October 2025 and signed on their behalf by

Josephine Tarnowski  
Trustee

Shruti Patel  
Trustee

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2025

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#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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) and the Companies Act 2006.

St Michael's Memorial Parish Hall 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 note(s).

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

##### g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### h) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2025

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#### 2. Income from charitable activities

	Unrestricted £	2025 Total £	2024 Total £
Fees from Room bookings	17,720	<b>17,720</b>	15,852
Fees from School usage	46,272	<b>46,272</b>	61,652
Total income from charitable activities	<u>63,992</u>	<u><b>63,992</b></u>	<u>77,504</u>

#### 3. Investment income

	Unrestricted £	2025 Total £	2024 Total £
Bank interest	1,381	<b>1,381</b>	1,494
Total investment income	<u>1,381</u>	<u><b>1,381</b></u>	<u>1,494</u>

#### 4. Expenditure

	Charitable activities £	2025 Total £	2024 Total £
Advertising & Marketing	145	<b>145</b>	145
Repairs & maintenance	9,552	<b>9,552</b>	8,604
Cleaning	12,755	<b>12,755</b>	10,038
Utilities	11,466	<b>11,466</b>	15,761
Waste	963	<b>963</b>	774
Telephone & internet	545	<b>545</b>	335
Insurance	2,403	<b>2,403</b>	2,342
Miscellaneous	34	<b>34</b>	-
Accountancy	900	<b>900</b>	900
Management fees	10,130	<b>10,130</b>	9,905
Total expenditure	<u>48,893</u>	<u><b>48,893</b></u>	<u>48,804</u>

## St Michael's Memorial Parish Hall

### Notes to the financial statements

#### For the year ended 31 March 2025

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##### 5. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

##### 6. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2024	4,368	<b>4,368</b>
Additions in year	-	-
Disposals at cost	-	-
	<hr/>	<hr/>
At 31 March 2025	<b>4,368</b>	<b>4,368</b>
<b>Depreciation</b>		
At 1 April 2024	4,368	<b>4,368</b>
Charge for the year	-	-
Eliminated on disposal for the year	-	-
	<hr/>	<hr/>
At 31 March 2025	<b>4,368</b>	<b>4,368</b>
<b>Net book value</b>		
<b>At 31 March 2025</b>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	<hr/> <hr/>	<hr/> <hr/>

##### 7. Debtors

	2025 £	2024 £
Trade debtors	<b>37,161</b>	2,317
Prepayments	<b>24,269</b>	24,259
Other debtors	-	12,975
	<hr/>	<hr/>
	<b>61,430</b>	<b>39,551</b>
	<hr/> <hr/>	<hr/> <hr/>

##### 8. Creditors: amounts due within 1 year

	2025 £	2024 £
Trade creditors	<b>4,074</b>	8,367
Accruals	<b>1,911</b>	5,464
Other creditors	-	440
	<hr/>	<hr/>
	<b>5,985</b>	<b>14,271</b>
	<hr/> <hr/>	<hr/> <hr/>

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2025

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#### 9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-
Current assets	101,687	<b>101,687</b>
Current liabilities	<u>(5,985)</u>	<u><b>(5,985)</b></u>
<b>Net assets at 31 March 2025</b>	<b><u>95,702</u></b>	<b><u>95,702</u></b>

#### 10. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
<b>Unrestricted funds</b>					
General funds	<u>79,222</u>	<u>65,373</u>	<u>(48,893)</u>	-	<b><u>95,702</u></b>
<b>Total unrestricted</b>	<u>79,222</u>	<u>65,373</u>	<u>(48,893)</u>	-	<b><u>95,702</u></b>
<b>Total funds</b>	<b><u>79,222</u></b>	<b><u>65,373</u></b>	<b><u>(48,893)</u></b>	-	<b><u>95,702</u></b>

#### 11. Related party transactions

There were no related party transactions during the period.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

**ST MICHAEL'S MEMORIAL PARISH HALL**

England & Wales - Charity number 1138575

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# Accounts

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Company no. 7272987  
Charity no. 1138575

**St Michael's Memorial Parish Hall**  
**Report and Financial Statements**  
**31 March 2024**

# **St Michael's Memorial Parish Hall**

## **Contents**

**For the year ended 31 March 2024**

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**St Michael's Memorial Parish Hall**

**Reference and administrative details**

**For the year ended 31 March 2024**

---

<b>Company number</b>	7272987
<b>Charity number</b>	1138575
<b>Registered Office</b>	27 St. Michael's Hill Bristol BS2 8DZ
<b>Operational address</b>	44 St. Michael's Hill Bristol BS2 8DZ
<b>Trustees</b>	Veronica Lyell Diane Auckland Shruti Patel Jane Barlow Andy Hay Nick Childs
<b>Independent Examiner</b>	Stepping Stones Accountancy Limited 7c Hanham Hall Whittucks Road Hanham Bristol BS15 3FR

## **St Michael's Memorial Parish Hall**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

---

#### **Objects**

The principal objects of the charity are to further or benefit the residents of and children attending school in the neighbourhoods surrounding St Michaels Hill in Bristol.

#### **Appointment of Trustees**

The Board consists of a minimum of three trustees who are appointed by resolution of the trustees. The normal term of office is three years. There is one ex-officio trustee who is the Head teacher of St Michael's on the mount CEVC Primary School.

#### **Organisation Structure**

The trustees must hold at least four meetings of the Board each year. The Board met four times during the year under review. If appropriate meetings can be held by suitable electronic means. The trustees can also establish committees and advisory boards as they see fit.

#### **Review of the activities undertaken by the charity to further its purpose for public benefit**

The charity maintains close links with the school and has continued to provide facilities to the school and to residents of the neighbourhood for education, recreation or leisure with the object of improving the lives of such residents and school children.

The day to day management of the hall is currently under contract with BNS who are agents for the charity and responsible for the property management functions set out in the contract. The charity has no employees of its own.

The charity has raised the sum of £77,504 (2023 £48,676) during the year from hall hire and room bookings, of which around 79% (2023 65% / 2022 65%) has come from the school / Bristol City Council. This is significantly higher than the normal percentage split of income between the school and private bookings due to the re-charging of previously underpaid utility bills (from 2023).

There was total expenditure for the year amounting to £48,804 (2023 total expenditure of £72,725). Utility bills continue to be much higher than in previous years but the majority of these can be recharged to the council for the school use. The charity did not undertake any specific major works on parish hall but general maintenance and essential upgrading were required.

Following plans in 2022 to develop the dilapidated scout hut area, with a vision to creating a state-of-the-art dance studio space as a hub for the local community and the wider based Bristol area, the Trust continued with designs and initial surveys to bring the project to planning stage with Bristol City Council. These costs are currently in Prepayments whilst the project is in planning stages so do not appear in the accounts 2023-24.

At the end of the year the charity had £79,222 (2023 £49,028) to carry forward in general reserves. The results are shown on Page 6 of the accounts.

The charity plans to continue its current activities in the following year to enable it to fulfil its principal objects. In the year ahead, the charity plans to invest in the proposed dance studio whilst maintaining and upgrading the parish hall building. General maintenance work will be funded from the income receipts.

#### **Public benefit**

The trustees confirm that they have taken account of the Charity Commission's guidance on the public benefit requirements in making decisions.

## St Michael's Memorial Parish Hall

### Report of the trustees

#### For the year ended 31 March 2024

---

#### **Funds Held as Custodian Trustee**

Although the Trustees manage the parish hall in accordance with the objects stated above, the parish hall is held by a permanent endowment trust, the St Michael's Memorial Parish Hall Trust, established by a scheme of the Charity Commission dated 5 October 2011. The charitable company is the corporate trustee of the separate charity, the St Michaels Memorial Parish Hall Trust. This is a permanent endowment trust and the company does not hold the hall as part of its own corporate property.

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- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
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Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 21 October 2024 and signed on their behalf by

Diane Auckland  
Trustee

Shruti Patel  
Trustee

## **Independent examiners report**

### **To the members of**

#### **St Michael's Memorial Parish Hall**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2024.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principle of the Statement of Recommended Practice for accounting and reporting by charities.

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

Nathan Brady  
Stepping Stones Accountancy Ltd  
7C Hanham Hall  
Whittucks Road  
Hanham  
Bristol  
BS15 3FR

21 October 2024

## St Michael's Memorial Parish Hall

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	2024 Total £	2023 Total £
<b>Income from:</b>				
Charitable activities	2	77,504	<b>77,504</b>	48,676
Investments	3	1,494	<b>1,494</b>	959
<b>Total income</b>		<u>78,998</u>	<u><b>78,998</b></u>	<u>49,635</u>
<b>Expenditure on:</b>				
Charitable activities		<u>48,804</u>	<u><b>48,804</b></u>	<u>72,725</u>
<b>Total expenditure</b>	4	<u>48,804</u>	<u><b>48,804</b></u>	<u>72,725</u>
<b>Net income / (expenditure) and net movement in funds</b>		30,194	<b>30,194</b>	(23,090)
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>49,028</u>	<u><b>49,028</b></u>	<u>72,118</u>
<b>Total funds carried forward</b>		<u><u>79,222</u></u>	<u><u><b>79,222</b></u></u>	<u><u>49,028</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 10 to the accounts.

## St Michael's Memorial Parish Hall

### Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
<b>Fixed assets</b>				
Tangible fixed assets			-	-
			-	-
<b>Current assets</b>				
Debtors		39,551		5,804
Cash at bank and in hand		<u>53,942</u>		<u>53,640</u>
		93,493		59,444
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	8	<u>14,271</u>		<u>10,416</u>
<b>Net current assets</b>				
			<u>79,222</u>	<u>49,028</u>
<b>Net assets</b>				
	9		<u><u>79,222</u></u>	<u><u>49,028</u></u>
<b>Funds</b>				
	10			
Unrestricted funds:				
General funds			<u>79,222</u>	<u>49,028</u>
<b>Total charity funds</b>				
			<u><u>79,222</u></u>	<u><u>49,028</u></u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the trustees on 21 October 2024 and signed on their behalf by

Diane Auckland  
Trustee

Shruti Patel  
Trustee

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2024

---

#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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) and the Companies Act 2006.

St Michael's Memorial Parish Hall 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 note(s).

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

##### h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2024

---

#### 2. Income from charitable activities

	Unrestricted £	2024 Total £	2023 Total £
Fees from Room bookings	15,852	<b>15,852</b>	17,234
Fees from School usage	61,652	<b>61,652</b>	31,442
Total income from charitable activities	<u>77,504</u>	<u><b>77,504</b></u>	<u>48,676</u>

#### 3. Investment income

	Unrestricted £	2024 Total £	2023 Total £
Bank interest	1,494	<b>1,494</b>	959
Total investment income	<u>1,494</u>	<u><b>1,494</b></u>	<u>959</u>

#### 4. Expenditure

	Charitable activities £	2024 Total £	2023 Total £
Advertising & Marketing	145	<b>145</b>	145
Repairs & maintenance	8,604	<b>8,604</b>	25,082
Cleaning	10,038	<b>10,038</b>	11,165
Utilities	15,761	<b>15,761</b>	21,352
Waste	774	<b>774</b>	1,023
Telephone & internet	335	<b>335</b>	261
Insurance	2,342	<b>2,342</b>	2,022
Miscellaneous	-	-	12
Accountancy	900	<b>900</b>	900
Management fees	9,905	<b>9,905</b>	10,763
Total expenditure	<u>48,804</u>	<u><b>48,804</b></u>	<u>72,725</u>

## St Michael's Memorial Parish Hall

### Notes to the financial statements

#### For the year ended 31 March 2024

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##### 5. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

##### 6. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2023	4,368	<b>4,368</b>
Additions in year	-	-
Disposals at cost	-	-
	<hr/>	<hr/>
At 31 March 2024	<b>4,368</b>	<b>4,368</b>
<b>Depreciation</b>		
At 1 April 2023	4,368	<b>4,368</b>
Charge for the year	-	-
Eliminated on disposal for the year	-	-
	<hr/>	<hr/>
At 31 March 2024	<b>4,368</b>	<b>4,368</b>
<b>Net book value</b>		
<b>At 31 March 2024</b>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	<hr/> <hr/>	<hr/> <hr/>

##### 7. Debtors

	2024 £	2023 £
Trade debtors	<b>2,317</b>	2,163
Prepayments	<b>24,259</b>	3,641
Other debtors	<b>12,975</b>	-
	<hr/>	<hr/>
	<b>39,551</b>	<b>5,804</b>
	<hr/> <hr/>	<hr/> <hr/>

##### 8. Creditors: amounts due within 1 year

	2024 £	2023 £
Trade creditors	<b>8,367</b>	6,796
Accruals	<b>5,464</b>	3,620
Other creditors	<b>440</b>	-
	<hr/>	<hr/>
	<b>14,271</b>	<b>10,416</b>
	<hr/> <hr/>	<hr/> <hr/>

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2024

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#### 9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-
Current assets	93,493	<b>93,493</b>
Current liabilities	<u>(14,271)</u>	<u>(14,271)</u>
<b>Net assets at 31 March 2024</b>	<b><u>79,222</u></b>	<b><u>79,222</u></b>

#### 10. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
<b>Unrestricted funds</b>					
General funds	<u>49,028</u>	<u>78,998</u>	<u>(48,804)</u>	-	<b><u>79,222</u></b>
<b>Total unrestricted</b>	<u>49,028</u>	<u>78,998</u>	<u>(48,804)</u>	-	<b><u>79,222</u></b>
<b>Total funds</b>	<b><u>49,028</u></b>	<b><u>78,998</u></b>	<b><u>(48,804)</u></b>	-	<b><u>79,222</u></b>

#### 11. Related party transactions

There were no related party transactions during the period.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

**ST MICHAEL'S MEMORIAL PARISH HALL**

England & Wales - Charity number 1138575

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# Accounts

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Company no. 7272987  
Charity no. 1138575

**St Michael's Memorial Parish Hall**  
**Report and Financial Statements**  
**31 March 2023**

# **St Michael's Memorial Parish Hall**

## **Contents**

**For the year ended 31 March 2023**

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## **St Michael's Memorial Parish Hall**

### **Reference and administrative details**

**For the year ended 31 March 2023**

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<b>Company number</b>	7272987
<b>Charity number</b>	1138575
<b>Registered Office</b>	27 St. Michael's Hill Bristol BS2 8DZ
<b>Operational address</b>	44 St. Michael's Hill Bristol BS2 8DZ
<b>Trustees</b>	Veronica Lyell Diane Auckland Shruti Patel Jane Barlow Andy Hay
<b>Independent Examiner</b>	Stepping Stones Accountancy Limited 7c Hanham Hall Whittucks Road Hanham Bristol BS15 3FR

## **St Michael's Memorial Parish Hall**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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#### **Objects**

The principal objects of the charity are to further or benefit the residents of and children attending school in the neighbourhoods surrounding St Michaels Hill in Bristol.

#### **Appointment of Trustees**

The Board consists of a minimum of three trustees who are appointed by resolution of the trustees. The normal term of office is three years. There is one ex-officio trustee who is the Head teacher of St Michael's on the mount CEVC Primary School.

#### **Organisation Structure**

The trustees must hold at least four meetings of the Board each year. The Board met four times during the year under review. If appropriate meetings can be held by suitable electronic means. The trustees can also establish committees and advisory boards as they see fit.

#### **Review of the activities undertaken by the charity to further its purpose for public benefit**

The charity maintains close links with the school and has continued to provide facilities to the school and to residents of the neighbourhood for education, recreation or leisure with the object of improving the lives of such residents and school children.

The day to day management of the hall is currently under contract with BNS who are agents for the charity and responsible for the property management functions set out in the contract. The charity has no employees of its own.

The charity has raised the sum of £48,676 (2022 £49,333) during the year from hall hire and room bookings, of which around 65% (2022 65% / 2021 99%) has come from the school / Bristol City Council. This is the normal percentage split of income between the school and private bookings as private user levels and bookings have returned to normal following the COVIC-19 pandemic.

There was total expenditure for the year amounting to £72,725 (2021 total expenditure of £33,519). This extra expenditure was due primarily to a large backdated utilities bill (meters had not been regularly read plus a large increase in the cost of gas and electricity), and the replacement and repair of one of the roof sections, plus a continuation of the trustees plan to modernise and update the facilities in the hall. However, as the school pay 75% of the utilities, most of this specific extra cost will be recovered from them in the following year.

In December 2022 inspired by the successful renovation and regeneration of our close neighbour St Michael's Church, now named The Mount Without (TMW), the Trust was motivated to expand its own operational function and value. The vision is to widen the Trust's provision for the community and increase its income stream by exploring the opportunity to re-develop the piece of land situated on SMPH's footprint which is currently occupied by a dilapidated Scout Hut last used in 1985. The Trust plans to build a state-of-the-art dance studio to create a dance hub for the local community and for wider use by Bristol and the South West, and which will to operate in conjunction with TMW and our own Parish Hall. Each space has a sprung floor, essential for dance performance, making our closely connected and positioned buildings to found a unique focus for dance and the performing arts for our community users and the wider professional performance practitioners. The Trust appointed local company Askew Cavanna as architects for the project. In the year to Mar 23, the trustees began this process with the initial designs and surveys. The Trust has committed a significant sum of its reserves to bring this project to planning stage, after which the trustees will seek funding outside of the charity to complete the build.

At the end of the year the charity had £49,028 (2022 £72,118) to carry forward in general reserves. The results are shown on Page 6 of the accounts.

The charity plans to continue its current activities in the following year to enable it to fulfil its principal objects. In the year ahead, the charity plans to invest in the proposed dance studio whilst maintaining

## St Michael's Memorial Parish Hall

### Report of the trustees

#### **For the year ended 31 March 2023**

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and upgrading the parish hall building. General maintenance work will be funded from the income receipts.

#### **Public benefit**

The trustees confirm that they have taken account of the Charity Commission's guidance on the public benefit requirements in making decisions

#### **Funds Held as Custodian Trustee**

Although the Trustees manage the parish hall in accordance with the objects stated above, the parish hall is held by a permanent endowment trust, the St Michael's Memorial Parish Hall Trust, established by a scheme of the Charity Commission dated 5 October 2011. The charitable company is the corporate trustee of the separate charity, the St Michaels Memorial Parish Hall Trust. This is a permanent endowment trust and the company does not hold the hall as part of its own corporate property.

#### **Reserves Policy**

The trustees intend to continue holding reserves of at least 9 months expenditure. The trustees regard this as the minimum level of reserves required in order to secure the charity's future.

#### **Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then 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 and statements of recommended practice 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 charity will continue in operation.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 2 August 2023 and signed on their behalf by

Diane Auckland  
Trustee

Shruti Patel  
Trustee

## **Independent examiners report**

### **To the members of**

#### **St Michael's Memorial Parish Hall**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principle of the Statement of Recommended Practice for accounting and reporting by charities.

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

Nathan Brady  
Stepping Stones Accountancy Ltd  
7C Hanham Hall  
Whittucks Road  
Hanham  
Bristol  
BS15 3FR

2nd August 2023

## St Michael's Memorial Parish Hall

### Statement of financial activities *(incorporating an income and expenditure account)*

**For the year ended 31 March 2023**

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	Note	Unrestricted £	2023 Total £	2022 Total £
<b>Income from:</b>				
Charitable activities	2	48,676	<b>48,676</b>	49,333
Investments	3	959	<b>959</b>	116
<b>Total income</b>		<u>49,635</u>	<u><b>49,635</b></u>	<u>49,449</u>
<b>Expenditure on:</b>				
Charitable activities		<u>72,725</u>	<u><b>72,725</b></u>	<u>33,519</u>
<b>Total expenditure</b>	4	<u>72,725</u>	<u><b>72,725</b></u>	<u>33,519</u>
<b>Net income / (expenditure) and net movement in funds</b>		(23,090)	<b>(23,090)</b>	15,930
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>72,118</u>	<u><b>72,118</b></u>	<u>56,188</u>
<b>Total funds carried forward</b>		<u><u>49,028</u></u>	<u><u><b>49,028</b></u></u>	<u><u>72,118</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

## St Michael's Memorial Parish Hall

### Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
<b>Fixed assets</b>				
Tangible fixed assets			-	-
			-	-
<b>Current assets</b>				
Debtors		5,804		3,314
Cash at bank and in hand		<u>53,640</u>		<u>71,527</u>
		59,444		74,841
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	8	<u>10,416</u>		<u>2,723</u>
<b>Net current assets</b>			<u>49,028</u>	<u>72,118</u>
<b>Net assets</b>	9		<u><u>49,028</u></u>	<u><u>72,118</u></u>
<b>Funds</b>	10			
Unrestricted funds:				
General funds			<u>49,028</u>	<u>72,118</u>
<b>Total charity funds</b>			<u><u>49,028</u></u>	<u><u>72,118</u></u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the trustees on 2 August 2023 and signed on their behalf by

Diane Auckland  
Trustee

Shruti Patel  
Trustee

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2023

---

#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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) and the Companies Act 2006.

St Michael's Memorial Parish Hall 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 note(s).

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

##### h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2023

#### 2. Income from charitable activities

	Unrestricted £	2023 Total £	2022 Total £
Fees from Room bookings	17,234	<b>17,234</b>	17,120
Fees from School usage	31,442	<b>31,442</b>	32,213
Total income from charitable activities	<u>48,676</u>	<u><b>48,676</b></u>	<u>49,333</u>

#### 3. Investment income

	Unrestricted £	2023 Total £	2022 Total £
Bank interest	<u>959</u>	<u><b>959</b></u>	<u>116</u>
Total investment income	<u>959</u>	<u><b>959</b></u>	<u>116</u>

#### 4. Expenditure

	Charitable activities £	2023 Total £	2022 Total £
Advertising & Marketing	145	<b>145</b>	800
Repairs & maintenance	25,082	<b>25,082</b>	4,713
Cleaning	11,165	<b>11,165</b>	8,237
Compliance services	-	-	520
Health & Safety	-	-	(703)
Utilities	21,352	<b>21,352</b>	5,507
Waste	1,023	<b>1,023</b>	1,018
Telephone & internet	261	<b>261</b>	259
Insurance	2,022	<b>2,022</b>	1,811
Miscellaneous	12	<b>12</b>	287
Accountancy	900	<b>900</b>	900
Depreciation	-	-	872
Management fees	10,763	<b>10,763</b>	9,298
Total expenditure	<u>72,725</u>	<u><b>72,725</b></u>	<u>33,519</u>

## St Michael's Memorial Parish Hall

### Notes to the financial statements

#### For the year ended 31 March 2023

---

##### 5. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

##### 6. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2022	4,368	<b>4,368</b>
Additions in year	-	-
Disposals at cost	-	-
	<hr/>	<hr/>
At 31 March 2023	<b>4,368</b>	<b>4,368</b>
<b>Depreciation</b>		
At 1 April 2022	4,368	<b>4,368</b>
Charge for the year	-	-
Eliminated on disposal for the year	-	-
	<hr/>	<hr/>
At 31 March 2023	<b>4,368</b>	<b>4,368</b>
<b>Net book value</b>		
<b>At 31 March 2023</b>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	<hr/> <hr/>	<hr/> <hr/>

##### 7. Debtors

	2023 £	2022 £
Trade debtors	<b>2,163</b>	1,680
Prepayments	<b>3,641</b>	1,634
	<hr/>	<hr/>
	<b>5,804</b>	3,314
	<hr/> <hr/>	<hr/> <hr/>

##### 8. Creditors: amounts due within 1 year

	2023 £	2022 £
Trade creditors	<b>6,796</b>	1,823
Accruals	<b>3,620</b>	900
	<hr/>	<hr/>
	<b>10,416</b>	2,723
	<hr/> <hr/>	<hr/> <hr/>

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2023

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#### 9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-
Current assets	59,444	<b>59,444</b>
Current liabilities	<u>(10,416)</u>	<u><b>(10,416)</b></u>
<b>Net assets at 31 March 2023</b>	<u><b>49,028</b></u>	<u><b>49,028</b></u>

#### 10. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
<b>Unrestricted funds</b>					
General funds	<u>72,118</u>	<u>49,635</u>	<u>(72,725)</u>	<u>-</u>	<u><b>49,028</b></u>
<b>Total unrestricted</b>	<u>72,118</u>	<u>49,635</u>	<u>(72,725)</u>	<u>-</u>	<u><b>49,028</b></u>
<b>Total funds</b>	<u><u>72,118</u></u>	<u><u>49,635</u></u>	<u><u>(72,725)</u></u>	<u><u>-</u></u>	<u><u><b>49,028</b></u></u>

#### 11. Related party transactions

There were no related party transactions during the period.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

**ST MICHAEL'S MEMORIAL PARISH HALL**

England & Wales - Charity number 1138575

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# Accounts

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Company no. 7272987  
Charity no. 1138575

**St Michael's Memorial Parish Hall**  
**Report and Financial Statements**  
**31 March 2022**

**St Michael's Memorial Parish Hall**

**Contents**

**For the year ended 31 March 2022**

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**St Michael's Memorial Parish Hall**

**Reference and administrative details**

**For the year ended 31 March 2022**

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<b>Company number</b>	7272987
<b>Charity number</b>	1138575
<b>Registered Office</b>	27 St. Michael's Hill Bristol BS2 8DZ
<b>Operational address</b>	44 St. Michael's Hill Bristol BS2 8DZ
<b>Trustees</b>	Ken Jones (resigned 14/06/2022) Veronica Lyell Diane Auckland Shruti Patel Jane Barlow Andy Hay
<b>Independent Examiner</b>	Stepping Stones Accountancy Limited 7c Hanham Hall Whittucks Road Hanham Bristol BS15 3FR

## **St Michael's Memorial Parish Hall**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

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#### **COVID-19**

The general restrictions following the outbreak of COVID-19 meant that all Board meetings during the year under review were held remotely using Zoom facilities.

#### **Objects**

The principal objects of the charity are to further or benefit the residents of and children attending school in the neighbourhoods surrounding St Michaels Hill in Bristol.

#### **Appointment of Trustees**

The Board consists of a minimum of three trustees who are appointed by resolution of the trustees. The normal term of office is three years. There is one ex-officio trustee who is the Head teacher of St Michael's on the mount CEVC Primary School.

#### **Organisation Structure**

The trustees must hold at least four meetings of the Board each year. The Board met four times during the year under review. If appropriate meetings can be held by suitable electronic means. The trustees can also establish committees and advisory boards as they see fit. The trustees can also establish committees and advisory boards as it thinks fit.

#### **Review of the activities undertaken by the charity to further its purpose for public benefit**

The charity maintains close links with the school and has continued to provide facilities to the school and to residents of the neighbourhood for education, recreation or leisure with the object of improving the lives of such residents and school children.

The day to day management of the hall is currently under contract with BNS who are agents for the charity and responsible for the property management functions set out in the contract. The charity has no employees of its own.

The charity has raised the sum of £49,333 (2021 £30,298) during the year from hall hire and room bookings, of which around 65% (2021 99% / 2020 65%) has come from the school. This change is down to the relaxations of restrictions imposed due to Covid-19 during the period Apr 21-Mar 22 which meant that although bookings from the general public were lower than usual for Q2 in 2021, the following three quarters found bookings returned to similar levels to pre-pandemic.

There was net expenditure for the year amounting to £15,930 (2021 net expenditure of £14,946). This was due to the decision by the trustees to modernise and update the facilities in the hall – in the year under review specifically the glass in the hall was replaced by a safety polycarbonate at a cost of £2600. The charity also had a new website designed.

At the end of the year the charity had £71,134 (2021 £56,188) to carry forward in general reserves. The results are shown on Page 5 of the accounts.

The charity plans to continue its current activities in the following year to enable it to fulfil its principal objects. In the year ahead, the charity plans to continue to do significant works to the hall to upgrade and improve accessibility to the facilities. In particular, some of the roof needs considerable work. It is planned that the costs of the accessibility and other repair works should be able to be met from income receipts.

#### **Public benefit**

The trustees confirm that they have taken account of the Charity Commission's guidance on the public benefit requirements in making decisions

#### **Funds Held as Custodian Trustee**

Although the Trustees manage the parish hall in accordance with the objects stated above, the parish hall is held by a permanent endowment trust, the St Michael's Memorial Parish Hall Trust, established by a scheme of the Charity Commission dated 5 October 2011. The charitable company is the corporate trustee of the separate charity, the St Michaels Memorial Parish Hall Trust. This is a

## **St Michael's Memorial Parish Hall**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

---

permanent endowment trust and the company does not hold the hall as part of its own corporate property.

#### **Reserves Policy**

The trustees intend to continue holding reserves of at least 9 months expenditure. The trustees regard this as the minimum level of reserves required in order to secure the charity's future.

#### **Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then 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 and statements of recommended practice 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 charity will continue in operation.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 28 November 2022 and signed on their behalf by

Diane Auckland  
Trustee

Shruti Patel  
Trustee

## **Independent examiners report**

**To the members of**

**St Michael's Memorial Parish Hall**

---

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

### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principle of the Statement of Recommended Practice for accounting and reporting by charities.

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

Nathan Brady  
Stepping Stones Accountancy Ltd  
7C Hanham Hall  
Whittucks Road  
Hanham  
Bristol  
BS15 3FR

28th November 2022

**St Michael's Memorial Parish Hall**

**Statement of financial activities** *(incorporating an income and expenditure account)*

**For the year ended 31 March 2022**

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		Unrestricted	<b>2022</b>	2021
	Note	£	<b>Total</b>	Total
			£	£
<b>Income from:</b>				
Charitable activities	2	49,333	<b>49,333</b>	30,298
Investments	3	116	<b>116</b>	112
<b>Total income</b>		<u>49,449</u>	<u><b>49,449</b></u>	<u>30,410</u>
<b>Expenditure on:</b>				
Charitable activities		<u>33,519</u>	<u><b>33,519</b></u>	<u>45,356</u>
<b>Total expenditure</b>	4	<u>33,519</u>	<u><b>33,519</b></u>	<u>45,356</u>
<b>Net income / (expenditure) and net movement in funds</b>		15,930	<b>15,930</b>	(14,946)
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>56,188</u>	<u><b>56,188</b></u>	<u>71,134</u>
<b>Total funds carried forward</b>		<u><u>72,118</u></u>	<u><u><b>72,118</b></u></u>	<u><u>56,188</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

## St Michael's Memorial Parish Hall

### Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
<b>Fixed assets</b>				
Tangible fixed assets			<u>-</u>	<u>872</u>
			-	872
<b>Current assets</b>				
Debtors		<b>3,314</b>		2,292
Cash at bank and in hand		<u><b>71,527</b></u>		<u>58,210</u>
		<b>74,841</b>		60,502
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	8	<u><b>2,723</b></u>		<u>5,186</u>
<b>Net current assets</b>				
			<u><b>72,118</b></u>	<u>55,316</u>
<b>Net assets</b>				
	9		<u><u><b>72,118</b></u></u>	<u><u>56,188</u></u>
<b>Funds</b>				
Unrestricted funds:	10			
General funds			<u><b>72,118</b></u>	<u>56,188</u>
<b>Total charity funds</b>				
			<u><u><b>72,118</b></u></u>	<u><u>56,188</u></u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the trustees on 28 November 2022 and signed on their behalf by

Diane Auckland  
Trustee

Shruti Patel  
Trustee

## **St Michael's Memorial Parish Hall**

### **Notes to the financial statements**

#### **For the year ended 31 March 2022**

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#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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) and the Companies Act 2006.

St Michael's Memorial Parish Hall 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 note(s).

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### **e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### **f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### **g) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

##### **h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **i) Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2022

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#### 2. Income from charitable activities

	Unrestricted £	2022 Total £	2021 Total £
Fees from Room bookings	17,120	<b>17,120</b>	398
Fees from School usage	32,213	<b>32,213</b>	29,900
Total income from charitable activities	<u>49,333</u>	<u><b>49,333</b></u>	<u>30,298</u>

#### 3. Investment income

	Unrestricted £	2022 Total £	2021 Total £
Bank interest	116	<b>116</b>	112
Total investment income	<u>116</u>	<u><b>116</b></u>	<u>112</u>

#### 4. Expenditure

	Charitable activities £	2022 Total £	2021 Total £
Advertising & Marketing	800	<b>800</b>	-
Repairs & maintenance	4,713	<b>4,713</b>	21,329
Cleaning	8,237	<b>8,237</b>	9,406
Compliance services	520	<b>520</b>	78
Health & Safety	(703)	<b>(703)</b>	190
Utilities	5,507	<b>5,507</b>	4,515
Waste	1,018	<b>1,018</b>	548
Telephone & internet	259	<b>259</b>	259
Insurance	1,811	<b>1,811</b>	1,852
Miscellaneous	287	<b>287</b>	39
Accountancy	900	<b>900</b>	910
Depreciation	872	<b>872</b>	874
Management fees	9,298	<b>9,298</b>	5,356
Total expenditure	<u>33,519</u>	<u><b>33,519</b></u>	<u>45,356</u>

## St Michael's Memorial Parish Hall

### Notes to the financial statements

#### For the year ended 31 March 2022

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##### 5. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

##### 6. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2021	4,368	<b>4,368</b>
Additions in year	-	-
Disposals at cost	-	-
	<hr/>	<hr/>
At 31 March 2022	<b>4,368</b>	<b>4,368</b>
<b>Depreciation</b>		
At 1 April 2021	3,496	<b>3,496</b>
Charge for the year	872	<b>872</b>
Eliminated on disposal for the year	-	-
	<hr/>	<hr/>
At 31 March 2022	<b>4,368</b>	<b>4,368</b>
<b>Net book value</b>		
<b>At 31 March 2022</b>	<hr/> <hr/>	<hr/> <hr/>
	-	-
At 31 March 2021	<hr/> <hr/>	<hr/> <hr/>
	872	872

##### 7. Debtors

	2022 £	2021 £
Trade debtors	<b>1,680</b>	815
Prepayments	<b>1,634</b>	1,477
	<hr/>	<hr/>
	<b>3,314</b>	2,292
	<hr/> <hr/>	<hr/> <hr/>

##### 8. Creditors: amounts due within 1 year

	2022 £	2021 £
Trade creditors	<b>1,823</b>	3,062
Accruals	<b>900</b>	900
Other creditors	-	1,224
	<hr/>	<hr/>
	<b>2,723</b>	5,186
	<hr/> <hr/>	<hr/> <hr/>

**St Michael's Memorial Parish Hall**

**Notes to the financial statements**

**For the year ended 31 March 2022**

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**9. Analysis of net assets between funds**

	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-
Current assets	74,841	<b>74,841</b>
Current liabilities	<u>(2,723)</u>	<u><b>(2,723)</b></u>
<b>Net assets at 31 March 2022</b>	<u><b>72,118</b></u>	<u><b>72,118</b></u>

**10. Movements in funds**

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
<b>Unrestricted funds</b>					
General funds	<u>56,188</u>	<u>49,449</u>	<u>(33,519)</u>	-	<u><b>72,118</b></u>
<b>Total unrestricted</b>	<u>56,188</u>	<u>49,449</u>	<u>(33,519)</u>	-	<u><b>72,118</b></u>
<b>Total funds</b>	<u><u>56,188</u></u>	<u><u>49,449</u></u>	<u><u>(33,519)</u></u>	-	<u><u><b>72,118</b></u></u>

**11. Related party transactions**

There were no related party transactions during the period.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.

**ST MICHAEL'S MEMORIAL PARISH HALL**

England & Wales - Charity number 1138575

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# Accounts

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Company no. 7272987  
Charity no. 1138575

**St Michael's Memorial Parish Hall**  
**Report and Financial Statements**  
**31 March 2021**

# **St Michael's Memorial Parish Hall**

## **Contents**

**For the year ended 31 March 2021**

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**St Michael's Memorial Parish Hall**

**Reference and administrative details**

**For the year ended 31 March 2021**

---

**Company number** 7272987

**Charity number** 1138575

**Registered Office** 27 St. Michael's Hill  
Bristol  
BS2 8DZ

**Operational address** 44 St. Michael's Hill  
Bristol  
BS2 8DZ

**Trustees** Ken Jones  
Veronica Lyell  
Diane Auckland  
Shruti Patel  
Jane Barlow  
Andy Hay  
Jeremy Johnson-Marshall (resigned 1 April 2020)

**Independent Examiner** Stepping Stones Accountancy Limited  
7c Hanham Hall  
Whittucks Road  
Hanham  
Bristol  
BS15 3FR

## **St Michael's Memorial Parish Hall**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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#### **COVID-19**

Due to the ongoing situation with regards to Covid-19 (and following government guidelines) the charity has closed the hall to the general public for considerable periods over the year Apr 20 – Mar 21. This has had a considerable effect on bookings and income but as the majority of the income comes from the use of the hall by the local school, the income has still been sufficient to enable the normal running of the hall without using any of the charity's reserves.

The general restrictions following the outbreak of COVID-19 meant that all Board meetings during the year under review were held remotely using Zoom facilities

#### **Objects**

The principal objects of the charity are to further or benefit the residents of and children attending school in the neighbourhoods surrounding St Michaels Hill in Bristol.

#### **Appointment of Trustees**

The Board consists of a minimum of three trustees who are appointed by resolution of the trustees. The normal term of office is three years. There is one ex-officio trustee who is the Head teacher of St Michael's on the mount CEVC Primary School.

#### **Organisation Structure**

The trustees must hold at least four meetings of the Board each year. The Board met four times during the year under review. If appropriate meetings can be held by suitable electronic means. The trustees can also establish committees and advisory boards as they see fit. The trustees can also establish committees and advisory boards as it thinks fit.

#### **Review of the activities undertaken by the charity to further its purpose for public benefit**

The charity maintains close links with the school and has continued to provide facilities to the school and to residents of the neighbourhood for education, recreation or leisure with the object of improving the lives of such residents and school children.

The day to day management of the hall is currently under contract with BNS who are agents for the charity and responsible for the property management functions set out in the contract. The charity has no employees of its own.

The charity has raised the sum of £30,410 (2020 £49,355) during the year from hall hire and room bookings, of which almost 99% (2020 65%) has come from the school. This change is down entirely to the restrictions imposed due to Covid-19 as it was not possible to open the hall to the general public for a significant part of the year under review. Also most social and recreational group activities were restricted for the majority of the year. The management company, BNS, reduced its management fees for the period of the Covid-19 restrictions in order to help the charity manage its budget.

There was net expenditure for the year amounting to £14,928 (2020 net expenditure of £8245). This was due to the decision by the trustees to modernise and update the facilities in the hall – in the year under review specifically the fire doors, repairs and replacement of windows where necessary and re-decoration of the hall and other spaces.

At the end of the year the charity had £56,188 (2020 £71,134) to carry forward in general reserves. The results are shown on Page 5 of the accounts

The charity plans to continue its current activities in the following year to enable it to fulfil its principal objects. In the year ahead, the charity plans to do significant works to the hall to upgrade and improve accessibility to the facilities. As the Covid-19 situation improves, the bookings from the room hire to general public should get back to pre 2020 levels, and it is planned that the costs of the accessibility works should be able to be met from income receipts.

## **St Michael's Memorial Parish Hall**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

---

##### **Public benefit**

The trustees confirm that they have taken account of the Charity Commission's guidance on the public benefit requirements in making decisions

##### **Funds Held as Custodian Trustee**

Although the Trustees manage the parish hall in accordance with the objects stated above, the parish hall is held by a permanent endowment trust, the St Michael's Memorial Parish Hall Trust, established by a scheme of the Charity Commission dated 5 October 2011. The charitable company is the corporate trustee of the separate charity, the St Michaels Memorial Parish Hall Trust. This is a permanent endowment trust and the company does not hold the hall as part of its own corporate property.

##### **Reserves Policy**

The trustees intend to continue holding reserves of at least 9 months expenditure. The trustees regard this as the minimum level of reserves required in order to secure the charity's future.

##### **Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then 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 and statements of recommended practice 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 charity will continue in operation.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 3 September 2021 and signed on their behalf by

Diane Auckland  
Trustee

Shruti Patel  
Trustee

## **Independent examiners report**

### **To the members of**

#### **St Michael's Memorial Parish Hall**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principle of the Statement of Recommended Practice for accounting and reporting by charities.

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

Nathan Brady  
Stepping Stones Accountancy Ltd  
7C Hanham Hall  
Whittucks Road  
Hanham  
Bristol  
BS15 3FR

3rd September 2021

## St Michael's Memorial Parish Hall

### Statement of financial activities *(incorporating an income and expenditure account)*

**For the year ended 31 March 2021**

---

	Note	Unrestricted £	2021 Total £	2020 Total £
<b>Income from:</b>				
Charitable activities	2	30,298	<b>30,298</b>	48,843
Investments	3	112	<b>112</b>	512
<b>Total income</b>		<u>30,410</u>	<u><b>30,410</b></u>	<u>49,355</u>
<b>Expenditure on:</b>				
Charitable activities		<u>45,356</u>	<u><b>45,356</b></u>	<u>57,600</u>
<b>Total expenditure</b>	4	<u>45,356</u>	<u><b>45,356</b></u>	<u>57,600</u>
<b>Net income / (expenditure) and net movement in funds</b>		(14,946)	<b>(14,946)</b>	(8,245)
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>71,134</u>	<u><b>71,134</b></u>	<u>79,379</u>
<b>Total funds carried forward</b>		<u><u>56,188</u></u>	<u><u><b>56,188</b></u></u>	<u><u>71,134</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

## St Michael's Memorial Parish Hall

### Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
<b>Fixed assets</b>				
Tangible fixed assets			<u>872</u>	<u>1,746</u>
			<b>872</b>	1,746
<b>Current assets</b>				
Debtors		<b>2,292</b>		2,428
Cash at bank and in hand		<u><b>58,210</b></u>		<u>69,915</u>
		<b>60,502</b>		72,343
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	8	<u><b>5,186</b></u>		<u>2,955</u>
<b>Net current assets</b>			<u><b>55,316</b></u>	<u>69,388</u>
<b>Net assets</b>	9		<u><u><b>56,188</b></u></u>	<u><u>71,134</u></u>
<b>Funds</b>	10			
Unrestricted funds:				
General funds			<u><b>56,188</b></u>	<u>71,134</u>
<b>Total charity funds</b>			<u><u><b>56,188</b></u></u>	<u><u>71,134</u></u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the trustees on 3 September 2021 and signed on their behalf by

Diane Auckland  
Trustee

Shruti Patel  
Trustee

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2021

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#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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) and the Companies Act 2006.

St Michael's Memorial Parish Hall 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 note(s).

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having considered the charity's ability to generate its own income over the next twelve months.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

##### h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### i) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2021

#### 2. Income from charitable activities

	Unrestricted £	2021 Total £	2020 Total £
Fees from Room bookings	398	<b>398</b>	16,589
Fees from School usage	29,900	<b>29,900</b>	32,254
Total income from charitable activities	<u>30,298</u>	<u><b>30,298</b></u>	<u>48,843</u>

#### 3. Investment income

	Unrestricted £	2021 Total £	2020 Total £
Bank interest	<u>112</u>	<u><b>112</b></u>	<u>512</u>
Total investment income	<u>112</u>	<u><b>112</b></u>	<u>512</u>

#### 4. Expenditure

	Charitable activities £	2021 Total £	2020 Total £
Repairs & maintenance	21,329	<b>21,329</b>	26,977
Cleaning	9,406	<b>9,406</b>	9,133
Compliance services	78	<b>78</b>	431
Health & Safety	190	<b>190</b>	1,189
Utilities	4,515	<b>4,515</b>	4,203
Waste	548	<b>548</b>	886
Telephone & internet	259	<b>259</b>	276
Insurance	1,852	<b>1,852</b>	1,765
Miscellaneous	39	<b>39</b>	493
Accountancy	910	<b>910</b>	830
Depreciation	874	<b>874</b>	873
Management fees	<u>5,356</u>	<u><b>5,356</b></u>	<u>10,544</u>
Total expenditure	<u>45,356</u>	<u><b>45,356</b></u>	<u>57,600</u>

## St Michael's Memorial Parish Hall

### Notes to the financial statements

#### For the year ended 31 March 2021

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##### 5. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

##### 6. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2020	4,368	<b>4,368</b>
Additions in year	-	-
Disposals at cost	-	-
	<hr/>	<hr/>
At 31 March 2021	<b>4,368</b>	<b>4,368</b>
<b>Depreciation</b>		
At 1 April 2020	2,622	<b>2,622</b>
Charge for the year	874	<b>874</b>
Eliminated on disposal for the year	-	-
	<hr/>	<hr/>
At 31 March 2021	<b>3,496</b>	<b>3,496</b>
<b>Net book value</b>		
<b>At 31 March 2021</b>	<b>872</b>	<b>872</b>
	<hr/>	<hr/>
At 31 March 2020	<b>1,746</b>	<b>1,746</b>
	<hr/>	<hr/>

##### 7. Debtors

	2021 £	2020 £
Trade debtors	815	933
Prepayments	<b>1,477</b>	1,495
	<hr/>	<hr/>
	<b>2,292</b>	<b>2,428</b>
	<hr/>	<hr/>

##### 8. Creditors: amounts due within 1 year

	2021 £	2020 £
Trade creditors	<b>3,062</b>	2,140
Accruals	<b>900</b>	815
Other creditors	<b>1,224</b>	-
	<hr/>	<hr/>
	<b>5,186</b>	<b>2,955</b>
	<hr/>	<hr/>

## St Michael's Memorial Parish Hall

### Notes to the financial statements

For the year ended 31 March 2021

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#### 9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Tangible fixed assets	872	872
Current assets	60,502	60,502
Current liabilities	(5,186)	(5,186)
<b>Net assets at 31 March 2021</b>	<b>56,188</b>	<b>56,188</b>

#### 10. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
<b>Unrestricted funds</b>					
General funds	71,134	30,410	(45,356)	-	56,188
<b>Total unrestricted</b>	<b>71,134</b>	<b>30,410</b>	<b>(45,356)</b>	<b>-</b>	<b>56,188</b>
<b>Total funds</b>	<b>71,134</b>	<b>30,410</b>	<b>(45,356)</b>	<b>-</b>	<b>56,188</b>

#### 11. Related party transactions

There were no related party transactions during the period.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred during the period.