

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**

		Unrestricted £	<b>2025 Total £</b>	2024 Total £
<b>Income from:</b>	Note			
Charitable activities	2	63,992	<b>63,992</b>	77,504
Investments	3	<u>1,381</u>	<u><b>1,381</b></u>	<u>1,494</u>
<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><u>95,702</u></u>	<u><u><b>95,702</b></u></u>	<u><u>79,222</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 2025

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

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

### 2. Income from charitable activities

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

### 3. Investment income

	Unrestricted £	2025 Total £	2024 Total £
Bank interest	1,381	1,381	1,494
Total investment income	1,381	1,381	1,494

### 4. Expenditure

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

## St Michael's Memorial Parish Hall

### Notes to the financial statements

#### For the year ended 31 March 2025

##### 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	-	-
	<u>4,368</u>	<u>4,368</u>
At 31 March 2025	<u>4,368</u>	<u><b>4,368</b></u>
<b>Depreciation</b>		
At 1 April 2024	4,368	<b>4,368</b>
Charge for the year	-	-
Eliminated on disposal for the year	-	-
	<u>4,368</u>	<u><b>4,368</b></u>
At 31 March 2025	<u>4,368</u>	<u><b>4,368</b></u>
<b>Net book value</b>		
<b>At 31 March 2025</b>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>

##### 7. Debtors

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

##### 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
	<u><b>5,985</b></u>	<u>14,271</u>

**St Michael's Memorial Parish Hall**

**Notes to the financial statements**

**For the year ended 31 March 2025**

**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>	<u><b>95,702</b></u>	<u><b>95,702</b></u>

**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>	<u>-</u>	<u><b>95,702</b></u>
<b>Total unrestricted</b>	<u>79,222</u>	<u>65,373</u>	<u>(48,893)</u>	<u>-</u>	<u><b>95,702</b></u>
<b>Total funds</b>	<u><u>79,222</u></u>	<u><u>65,373</u></u>	<u><u>(48,893)</u></u>	<u><u>-</u></u>	<u><u><b>95,702</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.