

PACKMOOR COMMUNITY HALL ASSOCIATION

England & Wales · Charity number 1152163

Details

Status Registered

Legal form Charitable company

Company number [08451219](#)

Registered 2013-05-23

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

Contact

Address Lorraine Street
Packmoor
Stoke-on-Trent
Staffs
ST7 4QG

Phone 01782783883

Email packmoor.community.hall@gmail.com

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF PACKMOOR WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;2) TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS;3) TO PROMOTE SUCH OTHER PURPOSES AS ARE CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES FOR THE BENEFIT OF THE PUBLIC AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: The Hall provides a variety of services and events throughout the week, available to local area and surrounding communities. It offers weekly classes in fitness, art, line dancing, sequence dancing, indoor bowls, bingo and dancing. Venue for Darby and Joan, National Stroke Association, birthday parties,

weddings and other functions. It offers its facility to local schools and other charities.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£55,029	£54,666	-	-
2024-03-31	£85,971	£106,541	-	-
2023-03-31	£47,695	£47,539	-	-
2022-03-31	£40,465	£38,536	-	-
2021-03-31	£33,777	£54,802	-	-

Trustees

Name	Role	Appointed
ANN ELIZABETH JAMES		2013-05-12
ANTHONY JOHN MCCORMICK		2023-11-14
DAVID OWENS		2023-11-14
ELLEN ELIZABETH SANDERS		2013-05-12

PACKMOOR COMMUNITY HALL ASSOCIATION

England & Wales - Charity number 1152163

Accounts

Company registration number: 08451219

Charity registration number: 1152163

Packmoor Community Hall Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Packmoor Community Hall Association

Reference and Administrative Details

Trustees	Ann James Ellen Sanders David Owens Anthony John McCormick
Other Officers	Val Gilbert Alistair Campbell June Young Mike Stevenson
Charity Registration Number	1152163
Company Registration Number	08451219
Registered Office	The charity is incorporated in England. Lorraine Street Packmoor Stoke on Trent Staffordshire ST7 4QG
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD
Bankers	Lloyds 1 Fountain Square Hanley ST1 1LE

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The Hall provides a variety of services and events throughout the week for the local area and surrounding communities. During the year the Hall was the venue for numerous activities such as classes in fitness, art, line dancing, ballet/tap for children and pilates and regular weekly events such as indoor bowls.

Public benefit

The Hall regularly offers its facilities to local schools, police and other charities. Its amenities which include a large and well kept dance floor are hugely beneficial as a venue for the local community to hold wedding receptions, birthday parties and anniversaries, fun days etc. All these activities tackle loneliness and healthy living.

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

Use of volunteers

Volunteers, as in other years are difficult in recruiting.

Regular table top sales have started which is run by volunteers, offering refreshment to generate extra income.

Volunteers are helping with the maintenance of the building, painting, cleaning and gardening.

Achievements and performance

Various activities and events are held at the hall including:

Granny Mobility
Keep Fit for Seniors
Art club
Yoga and pilates
Line Dance
Indoor Bowls (in days and evenings)
Little Athletics
Pensioner Group
Sea dance and modern dancing
Birthdays, weddings, consultation meetings for residents.

The local police also have access to the building and all the activities keep the community active, healthy and help with loneliness.

A Easter parade and Christmas party were held during the year to enable the communities to come together.

Table Top sales took place to help promote the hall.

Financial review

Costs are increasing due to high utility bills and minimum wage increases. At the beginning of 2025 the hire charge has been increased and all groups are finding it difficult to pay. The building continues to need maintenance and again funds for this are taken from reserves.

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

The annual report was approved by the trustees of the charity on ...9/10/25... and signed on its behalf by:

Ann James
Ann James
Trustee

Packmoor Community Hall Association

Independent Examiner's Report to the trustees of Packmoor Community Hall Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.


Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified matters of concern that

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Date: 13/11/2025.....

Packmoor Community Hall Association

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

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	725	725
Charitable activities	4	53,183	53,183
Investment income		<u>1,121</u>	<u>1,121</u>
Total income		<u>55,029</u>	<u>55,029</u>
Expenditure on:			
Charitable activities	5	<u>(54,666)</u>	<u>(54,666)</u>
Total expenditure		<u>(54,666)</u>	<u>(54,666)</u>
Net income		<u>363</u>	<u>363</u>
Net movement in funds		363	363
Reconciliation of funds			
Total funds brought forward		<u>129,924</u>	<u>129,924</u>
Total funds carried forward		<u>130,287</u>	<u>130,287</u>
		Unrestricted funds £	Total 2024 £
	Note		
Income and Endowments from:			
Donations and legacies	3	31,042	31,042
Charitable activities	4	54,653	54,653
Investment income		<u>276</u>	<u>276</u>
Total income		<u>85,971</u>	<u>85,971</u>
Expenditure on:			
Charitable activities	5	<u>(106,541)</u>	<u>(106,541)</u>
Total expenditure		<u>(106,541)</u>	<u>(106,541)</u>
Net expenditure		<u>(20,570)</u>	<u>(20,570)</u>
Net movement in funds		(20,570)	(20,570)
Reconciliation of funds			
Total funds brought forward		<u>150,494</u>	<u>150,494</u>
Total funds carried forward		<u>129,924</u>	<u>129,924</u>

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

The notes on pages 8 to 15 form an integral part of these financial statements.

Packmoor Community Hall Association

(Registration number: 08451219)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	67,320	67,320
Current assets			
Stocks	11	2,618	2,600
Debtors	12	162	91
Cash at bank and in hand	13	60,741	60,467
		<u>63,521</u>	<u>63,158</u>
Creditors: Amounts falling due within one year	14	<u>(554)</u>	<u>(554)</u>
Net current assets		<u>62,967</u>	<u>62,604</u>
Net assets		<u>130,287</u>	<u>129,924</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>130,287</u>	<u>129,924</u>
Total funds		<u>130,287</u>	<u>129,924</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 9/11/25, and signed on their behalf by:


Ann James
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Packmoor Community Hall Association

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

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Basis of preparation

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)-(Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

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

Packmoor Community Hall Association

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

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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

Government grants

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

Taxation

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

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	5 years straight line
Buildings	0% as the estimated residual value is not materially different from the carrying value of the asset

Packmoor Community Hall Association

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

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell after due regard for obsolete and slow moving stocks. Cost is determined using the first-in first-out (fifo) method.

Trade debtors

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

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

Cash and cash equivalents

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

Fund structure

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £
Donations and legacies;		
Donations from individuals	725	725
	<u>725</u>	<u>725</u>
	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from individuals	1,458	1,458
Grants, including capital grants;		
Government grants	29,584	29,584
	<u>31,042</u>	<u>31,042</u>

Packmoor Community Hall Association

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

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Art	240	240
Bowls	2,940	2,940
Dance Classes	6,685	6,685
Membership	1,170	1,170
Raffle	327	327
Packmoor & District Pensioners- Room Hire	2,470	2,470
Granny Mobility	945	945
Functions	5,176	5,176
General Hire	829	829
Pilates & Yoga	90	90
Bar takings	30,143	30,143
Little Athletics	620	620
Misc	41	41
Table Top Sales	1,517	1,517
	<u>53,193</u>	<u>53,193</u>
	<u>53,193</u>	<u>53,193</u>
	Unrestricted funds General £	Total 2024 £
Art	140	140
Bowls	2,555	2,555
Dance Classes	7,598	7,598
Membership	621	621
Packmoor & District Pensioners- Room Hire	2,150	2,150
Taekwondo	230	230
Granny Mobility	890	890
Functions	4,289	4,289
General Hire	1,892	1,892
Bar takings	34,187	34,187
Misc	11	11
	<u>54,563</u>	<u>54,563</u>
	<u>54,563</u>	<u>54,563</u>

Packmoor Community Hall Association

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

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £
Sundries	1,013	1,013
Utilities	9,931	9,931
Licence	180	180
Printing, postage & stationery	822	822
Repairs & Maintenance	1,544	1,544
Waste	654	654
Salaries and wages	22,264	22,264
Insurance	1,280	1,280
Security services	991	991
Stock	12,951	12,951
Equipment	1,906	1,906
Subscriptions	576	576
Independent Examination	554	554
	54,666	54,666
	54,666	54,666
	Unrestricted funds General £	Total 2024 £
Sundries	1,285	1,285
Utilities	22,385	22,385
Printing, postage & stationery	107	107
Repairs & Maintenance	37,101	37,101
Waste	830	830
Salaries and wages	19,045	19,045
Insurance	1,275	1,275
Security services	3,282	3,282
Stock	17,173	17,173
Equipment	2,578	2,578
Subscriptions	924	924
Independent Examination	556	556
	106,541	106,541
	106,541	106,541

Packmoor Community Hall Association

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

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Examination of the financial statements	554	554
	<u>554</u>	<u>554</u>
	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	556	556
	<u>556</u>	<u>556</u>

7 Trustees remuneration and expenses

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

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

Packmoor Community Hall Association

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

8 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	<u>22,264</u>	<u>19,045</u>

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

	2025	2024
	No	No
Monthly average number of persons employed	<u>2</u>	<u>2</u>

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

9 Taxation

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

10 Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 April 2024	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
At 31 March 2025	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
Depreciation			
At 1 April 2024	<u>-</u>	<u>20,428</u>	<u>20,428</u>
At 31 March 2025	<u>-</u>	<u>20,428</u>	<u>20,428</u>
Net book value			
At 31 March 2025	<u>67,320</u>	<u>-</u>	<u>67,320</u>
At 31 March 2024	<u>67,320</u>	<u>-</u>	<u>67,320</u>

11 Stock

	2025	2024
	£	£
Other stock	<u>2,618</u>	<u>2,600</u>

Packmoor Community Hall Association

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

12 Debtors

	2025 £	2024 £
Prepayments	162	91

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	470	250
Cash at bank	60,271	60,217
	60,741	60,467

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	554	554

15 Analysis of net assets between funds

	Unrestricted funds Designated £	Total funds at 31 March 2025 £
Tangible fixed assets	67,320	67,320
Current assets	63,521	63,521
Current liabilities	(554)	(554)
Total net assets	130,287	130,287
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	67,320	67,320
Current assets	63,158	63,158
Current liabilities	(554)	(554)
Total net assets	129,924	129,924

16 Related party transactions

There were no related party transactions in the year.

PACKMOOR COMMUNITY HALL ASSOCIATION

England & Wales - Charity number 1152163

Accounts

Company registration number: 08451219

Charity registration number: 1152163

Packmoor Community Hall Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Daryl Denson ACMA
VAST
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Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The Hall provides a variety of services and events throughout the week for the local area and surrounding communities. During the year the Hall was the venue for numerous activities such as classes in fitness, art, line dancing, ballet/tap for children and pilates and regular weekly events such as indoor bowls.

Public benefit

The Hall regularly offers its facilities to local schools, police and other charities. Its amenities which include a large and well kept dance floor are hugely beneficial as a venue for the local community to hold wedding receptions, birthday parties and anniversaries, fun days etc. All these activities tackle loneliness and healthy living.

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

Use of volunteers

Volunteers, as in other years are difficult in recruiting.

Regular table top sales have started which is run by volunteers, offering refreshment to generate extra income.

Volunteers are helping with the maintenance of the building, painting, cleaning and gardening.

Achievements and performance

Keeping the building in good condition clean and safe. Items have had to be replaced to improve the building security.

The Pensioners club contributed by re-placing the microwave and toaster. The heating has been causing problems, therefore this has had to be updated.

The building is regular used by the community, both for regular groups, parties,

Financial review

Finances are difficult at this time with the increase of utility charges and the pressure of the minimum pay award.

The Charity is using reserves to make repairs and to replace out dated equipment. Also, due to data protection act obtaining bills from British Gas Lite, finally settled account from 2021/22/23.

Reserves are used for breakdowns, replacement equipment. Slowly the reserves are being used to cover Utilities bills. The trustees invested in a fix rate bond to pay interest back into general account.

Policy on reserves

Current reserves held at the end of the current financial period £129,924 (2023: £150,494).

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

Principal funding sources

Hiring out the hall is our main source of funds.

Trustees and officers

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

Trustees:

- Ann James
- Ellen Sanders
- David Owens (appointed 14 November 2023)
- Anthony John McCormick (appointed 14 November 2023)

Other Officers:

- Mike Sanders (resigned 31 March 2024)
- Joe Philips (resigned 31 March 2024)
- June Mountford (resigned 31 March 2024)
- Bill Mountford (resigned 31 March 2024)
- Val Gilbert (appointed 1 April 2024)
- Alistair Campbell (appointed 1 April 2024)
- June Young (appointed 1 April 2024)
- Mike Stevenson (appointed 1 April 2024)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 19 March 2013. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Directors hold a three year tenure after which the longest serving or first named retire by yearly rotation and may put up for re-election at the A.G.M. Other Committee Members retire at the A.G.M and may put up for re-election.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

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

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

The annual report was approved by the trustees of the charity on 10/11/24 and signed on its behalf by:

ajames.

.....
Ann James
Trustee

Packmoor Community Hall Association

Independent Examiner's Report to the trustees of Packmoor Community Hall Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

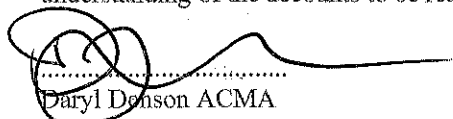
Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified matters of concern that

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Date: 20/11/2024

Packmoor Community Hall Association

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

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	31,042	31,042
Charitable activities	4	54,653	54,653
Investment income		276	276
Total income		<u>85,971</u>	<u>85,971</u>
Expenditure on:			
Charitable activities	5	<u>(106,541)</u>	<u>(106,541)</u>
Total expenditure		<u>(106,541)</u>	<u>(106,541)</u>
Net expenditure		<u>(20,570)</u>	<u>(20,570)</u>
Net movement in funds		(20,570)	(20,570)
Reconciliation of funds			
Total funds brought forward		<u>150,494</u>	<u>150,494</u>
Total funds carried forward		<u>129,924</u>	<u>129,924</u>
		Unrestricted funds £	Total 2023 £
	Note		
Income and Endowments from:			
Donations and legacies	3	3,680	3,680
Charitable activities	4	47,695	47,695
Total income		<u>51,375</u>	<u>51,375</u>
Expenditure on:			
Charitable activities	5	<u>(47,539)</u>	<u>(47,539)</u>
Total expenditure		<u>(47,539)</u>	<u>(47,539)</u>
Net income		<u>3,836</u>	<u>3,836</u>
Net movement in funds		3,836	3,836
Reconciliation of funds			
Total funds brought forward		<u>146,658</u>	<u>146,658</u>
Total funds carried forward		<u>150,494</u>	<u>150,494</u>

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

The notes on pages 8 to 15 form an integral part of these financial statements.

Packmoor Community Hall Association

**(Registration number: 08451219)
Balance Sheet as at 31 March 2024**


	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	67,320	67,320
Current assets			
Stocks	12	2,600	2,304
Debtors	13	91	49
Cash at bank and in hand	14	60,467	81,349
		<u>63,158</u>	<u>83,702</u>
Creditors: Amounts falling due within one year	15	<u>(554)</u>	<u>(528)</u>
Net current assets		<u>62,604</u>	<u>83,174</u>
Net assets		<u>129,924</u>	<u>150,494</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>129,924</u>	<u>150,494</u>
Total funds		<u>129,924</u>	<u>150,494</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 10/11/24 and signed on their behalf by:


.....
Arn James
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Packmoor Community Hall Association

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Basis of preparation

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)-(Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

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

Packmoor Community Hall Association

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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

Government grants

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

Taxation

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

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Fixtures and Fittings

Buildings

Depreciation method and rate

5 years straight line

0% as the estimated residual value is not materially different from the carrying value of the asset

Packmoor Community Hall Association

Notes to the Financial Statements for the Year Ended 31 March 2024

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell after due regard for obsolete and slow moving stocks. Cost is determined using the first-in first-out (fifo) method.

Trade debtors

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

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

Cash and cash equivalents

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

Fund structure

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from individuals	1,458	1,458
Grants, including capital grants;		
Government grants	29,584	29,584
	<u>31,042</u>	<u>31,042</u>
	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from individuals	420	420
Grants, including capital grants;		
Government grants	3,260	3,260
	<u>3,680</u>	<u>3,680</u>

Packmoor Community Hall Association

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Art	140	140
Bowls	2,555	2,555
Dance Classes	7,598	7,598
Membership	621	621
Packmoor & District Pensioners- Room Hire	2,150	2,150
Taekwondo	230	230
Granny Mobility	890	890
Functions	4,289	4,289
General Hire	1,892	1,892
Bar takings	34,187	34,187
Misc	11	11
	54,563	54,563
	Unrestricted funds General £	Total 2023 £
Car Boot Sales	85	85
Art	151	151
Bowls	2,549	2,549
Keep Fit	405	405
Dance Classes	8,718	8,718
Membership	340	340
Packmoor & District Pensioners- Room Hire	2,375	2,375
Taekwondo	930	930
Granny Mobility	506	506
Functions	2,415	2,415
General Hire	320	320
Bar takings	28,681	28,681
Misc	40	40
Northern Soul	180	180
	47,695	47,695

Packmoor Community Hall Association

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Expenditure on charitable activities

	Unrestricted funds General	Total 2024
	£	£
Sundries	1,285	1,285
Utilities	22,385	22,385
Printing, postage & stationery	107	107
Repairs & Maintenance	37,101	37,101
Waste	830	830
Salaries and wages	19,045	19,045
Insurance	1,275	1,275
Security services	3,282	3,282
Stock	17,173	17,173
Equipment	2,578	2,578
Subscriptions	924	924
Independent Examination	556	556
	106,541	106,541
	Unrestricted funds General	Total 2023
	£	£
Sundries	452	452
Utilities	4,922	4,922
Licence	180	180
Printing, postage & stationery	270	270
Repairs & Maintenance	7,846	7,846
Waste	619	619
Salaries and wages	15,542	15,542
Insurance	1,259	1,259
Security services	2,428	2,428
Stock	13,194	13,194
Equipment	131	131
Accountancy	168	168
Independent Examination	528	528
	47,539	47,539

Packmoor Community Hall Association

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	556	556
	<u>556</u>	<u>556</u>
	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	528	528
	<u>528</u>	<u>528</u>

7 Government grants

The charity received £29,584 (2023: £3,260) for refurbishment of the hall.

The amount of grants recognised in the financial statements was £29,584 (2023 - £3,260).

There were no unfulfilled conditions at the year end.

8 Trustees remuneration and expenses

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

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

Packmoor Community Hall Association

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	<u>19,045</u>	<u>15,542</u>

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

	2024 No	2023 No
Monthly average number of persons employed	<u>2</u>	<u>2</u>

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

10 Taxation

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

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
At 31 March 2024	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
Depreciation			
At 1 April 2023	<u>-</u>	<u>20,428</u>	<u>20,428</u>
At 31 March 2024	<u>-</u>	<u>20,428</u>	<u>20,428</u>
Net book value			
At 31 March 2024	<u>67,320</u>	<u>-</u>	<u>67,320</u>
At 31 March 2023	<u>67,320</u>	<u>-</u>	<u>67,320</u>

12 Stock

	2024 £	2023 £
Other stock	<u>2,600</u>	<u>2,304</u>

Packmoor Community Hall Association

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Debtors

	2024 £	2023 £
Prepayments	91	49

14 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	250	250
Cash at bank	60,217	81,099
	60,467	81,349

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	554	528

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	67,320	67,320
Current assets	63,158	63,158
Current liabilities	(554)	(554)
Total net assets	129,924	129,924
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	67,320	67,320
Current assets	83,702	83,702
Current liabilities	(528)	(528)
Total net assets	150,494	150,494

17 Related party transactions

There were no related party transactions in the year.

PACKMOOR COMMUNITY HALL ASSOCIATION

England & Wales - Charity number 1152163

Accounts

Company registration number: 08451219

Charity registration number: 1152163

Packmoor Community Hall Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Packmoor Community Hall Association

Reference and Administrative Details

Trustees	Ann James Ellen Sanders
Other Officers	Mike Sanders Joe Philips June Mountford Bill Mountford
Charity Registration Number	1152163
Company Registration Number	08451219
	The charity is incorporated in England.
Registered Office	Lorraine Street Packmoor Stoke on Trent Staffordshire ST7 4QG
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD
Bankers	Lloyds 1 Fountain Square Hanley ST1 1LE

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The Hall provides a variety of services and events throughout the week for the local area and surrounding communities. During the year the Hall was the venue for numerous activities such as classes in fitness, art, line dancing, ballet/tap for children and pilates and regular weekly events such as indoor bowls.

Public benefit

The Hall regularly offers its facilities to local schools, police and other charities. Its amenities which include a large and well kept dance floor are hugely beneficial as a venue for the local community to hold wedding receptions, birthday parties and anniversaries, fun days etc. All these activities tackle loneliness and healthy living.

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

Use of volunteers

Volunteers are helping with the maintenance of the building via painting and cleaning.

Achievements and performance

The following are activities that take place at the hall:

- Granny Mobility
- Art Classes
- Line Dancing
- Indoor Bowls
- Pensioners Club
- Taekwondo
- Sequence Dancing
- Birthday Parties
- Weddings
- Fun Days

These activities enable residents to meet, socialise and exercise.

Financial review

Our principle sources of funding come from memberships and hiring out the community hall. This year we also applied for a grant to pay for the electrical report and to refurbish the toilets which will take place in June 2023.

Policy on reserves

Current reserves held at the end of the current financial period £84,013 (2022: £79,339).

Principal funding sources

Hiring out the hall is our main source of funds.

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

Trustees and officers

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

Trustees: Ann James
Ellen Sanders

Other Officers: Mike Sanders
Joe Philips
June Mountford
Bill Mountford

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 19 March 2013. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

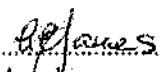
Recruitment and appointment of trustees

Directors hold a three year tenure after which the longest serving or first named retire by yearly rotation and may put up for re-election at the A.G.M. Other Committee Members retire at the A.G.M and may put up for re-election.

Small companies provision statement

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

The annual report was approved by the trustees of the charity on 11/12/23 and signed on its behalf by:


.....
Ann James
Trustee

Packmoor Community Hall Association

Independent Examiner's Report to the trustees of Packmoor Community Hall Association ('the Company')

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

Responsibilities and basis of report

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified matter of concern with regards to a governance issue that I would like to draw to the attention of the reader. Since 1st April 2021 the organisation has been operating with only two Trustees, which is not in accordance with section 20.3 of the organisations constitution, which states "the number of directors shall not be less than 3".

The organisation plans to rectify this with the appointment of a new Trustee at their next meeting.

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Packmoor Community Hall Association

**Independent Examiner's Report to the trustees of Packmoor Community Hall
Association ('the Company')**



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Date: 29/11/2023
.....

Packmoor Community Hall Association

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

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	3,680	3,680
Charitable activities	4	47,695	47,695
Total income		51,375	51,375
Expenditure on:			
Charitable activities	5	(47,539)	(47,539)
Total expenditure		(47,539)	(47,539)
Net income		3,836	3,836
Net movement in funds		3,836	3,836
Reconciliation of funds			
Total funds brought forward		146,658	146,658
Total funds carried forward		150,494	150,494
		Unrestricted funds £	Total 2022 £
	Note		
Income and Endowments from:			
Donations and legacies	3	10,255	10,255
Charitable activities	4	40,465	40,465
Total income		50,720	50,720
Expenditure on:			
Charitable activities	5	(38,536)	(38,536)
Total expenditure		(38,536)	(38,536)
Net income		12,184	12,184
Net movement in funds		12,184	12,184
Reconciliation of funds			
Total funds brought forward		134,474	134,474
Total funds carried forward		146,658	146,658

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

The notes on pages 8 to 15 form an integral part of these financial statements.

Packmoor Community Hall Association

**(Registration number: 08451219)
Balance Sheet as at 31 March 2023**


	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	67,320	67,319
Current assets			
Stocks	12	2,304	2,292
Debtors	13	49	-
Cash at bank and in hand	14	<u>81,349</u>	<u>77,734</u>
		83,702	80,026
Creditors: Amounts falling due within one year	15	<u>(528)</u>	<u>(687)</u>
Net current assets		<u>83,174</u>	<u>79,339</u>
Net assets		<u>150,494</u>	<u>146,658</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>150,494</u>	<u>146,658</u>
Total funds		<u>150,494</u>	<u>146,658</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 14.11.23, and signed on their behalf by:


.....
Ann James
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Packmoor Community Hall Association

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

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Basis of preparation

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

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

Packmoor Community Hall Association

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

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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

Government grants

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

Taxation

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

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	5 years straight line
Buildings	0% as the estimated residual value is not materially different from the carrying value of the asset

Packmoor Community Hall Association

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

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell after due regard for obsolete and slow moving stocks. Cost is determined using the first-in first-out (FIFO) method.

Trade debtors

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

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

Cash and cash equivalents

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

Fund structure

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from individuals	420	420
Grants, including capital grants;		
Government grants	3,260	3,260
	<u>3,680</u>	<u>3,680</u>
	Unrestricted funds General £	Total 2022 £
Grants, including capital grants;		
Government grants	10,255	10,255
	<u>10,255</u>	<u>10,255</u>

Packmoor Community Hall Association

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

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Car Boot Sales	85	85
Art	151	151
Bowls	2,549	2,549
Keep Fit	405	405
Membership	340	340
Packmoor & District Pensioners- Room Hire	2,375	2,375
Taekwondo	930	930
Functions	2,415	2,415
Granny Mobility	506	506
General Hire	320	320
Bar takings	28,681	28,681
Line Dancing	1,718	1,718
Other Income	40	40
Sequence Dancing	7,000	7,000
Northern Soul	180	180
	47,695	47,695
	47,695	47,695
	Unrestricted funds General £	Total 2022 £
Car Boot Sales	115	115
MAT Club	420	420
Art	540	540
Bowls	1,746	1,746
Dance Classes	3,764	3,764
Packmoor & District Pensioners- Room Hire	1,455	1,455
Taekwondo	75	75
Functions	2,937	2,937
Granny Mobility	510	510
Covid-19 Vaccination - Room Hire	9,421	9,421
Bar takings	18,580	18,580
Line Dancing	902	902
	40,465	40,465
	40,465	40,465

Packmoor Community Hall Association

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

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £
Sundries	452	452
Utilities	4,922	4,922
Licence	180	180
Printing, postage & stationery	270	270
Repairs & Maintenance	7,846	7,846
Waste	619	619
Salaries and wages	15,542	15,542
Insurance	1,259	1,259
Security services	2,428	2,428
Stock	13,194	13,194
Equipment	131	131
Accountancy	168	168
Independent Examination	528	528
	47,539	47,539
	Unrestricted funds General £	Total 2022 £
Sundries	455	455
Utilities	6,471	6,471
Licence	201	201
Professional Fees	201	201
Printing, postage & stationery	248	248
Cleaning	220	220
Repairs & Maintenance	3,636	3,636
Waste	465	465
Salaries and wages	12,401	12,401
DMC Till	240	240
Insurance	1,259	1,259
Security services	787	787
Stock	8,406	8,406
Depreciation	2,819	2,819
Equipment	93	93
Stock taker	70	70
Governance Costs	564	564
	38,536	38,536

Packmoor Community Hall Association

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

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	528	528
	<u>528</u>	<u>528</u>
	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	564	564
	<u>564</u>	<u>564</u>

7 Government grants

The charity received £nil (2022: £8,000) from Stoke-on-Trent City Council to provide emergency Covid-19 support, £nil (2022: £2,255) as part of the Government's Job Retention Scheme and £3,260 (2022: £nil) towards refurbishment of the hall.

The amount of grants recognised in the financial statements was £3,260 (2022 - £10,255).

There were no unfulfilled conditions at the year end.

8 Trustees remuneration and expenses

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

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

Packmoor Community Hall Association

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

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	<u>15,542</u>	<u>12,401</u>

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

	2023 No	2022 No
Monthly average number of persons employed	<u>2</u>	<u>2</u>

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

10 Taxation

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

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
At 31 March 2023	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
Depreciation			
At 1 April 2022	<u>-</u>	<u>20,428</u>	<u>20,428</u>
At 31 March 2023	<u>-</u>	<u>20,428</u>	<u>20,428</u>
Net book value			
At 31 March 2023	<u>67,320</u>	<u>-</u>	<u>67,320</u>
At 31 March 2022	<u>67,320</u>	<u>-</u>	<u>67,320</u>

12 Stock

	2023 £	2022 £
Other stock	<u>2,304</u>	<u>2,292</u>

Packmoor Community Hall Association

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

13 Debtors

	2023
	£
Prepayments	<u>49</u>

14 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	250	250
Cash at bank	81,099	77,484
	<u>81,349</u>	<u>77,734</u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>528</u>	<u>687</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	67,320	67,320
Current assets	83,702	83,702
Current liabilities	<u>(528)</u>	<u>(528)</u>
Total net assets	<u>150,494</u>	<u>150,494</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	67,319	67,319
Current assets	80,026	80,026
Current liabilities	<u>(687)</u>	<u>(687)</u>
Total net assets	<u>146,658</u>	<u>146,658</u>

17 Related party transactions.

There were no related party transactions in the year.

PACKMOOR COMMUNITY HALL ASSOCIATION

England & Wales - Charity number 1152163

Accounts

Company registration number: 08451219

Charity registration number: 1152163

Packmoor Community Hall Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Daryl Deason ACMA
VAST
The Dyddson Centre
Hope Street
Stoke on Trent
ST1 5DD

Packmoor Community Hall Association

Reference and Administrative Details

Trustees	Ann James Ellen Sanders
Other Officers	Mike Sanders Joe Phillips June Mountford Bill Mountford
Charity Registration Number	1152163
Company Registration Number	08451219
Registered Office	The charity is incorporated in England. 23 Coppleshole Grove Stoke on Trent Staffordshire ST3 5UD
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD
Bankers	Lloyds 1 Fountain Square Hanley ST1 1LE

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

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

Objectives and activities

Objects and aims

The Hall provides a variety of services and events throughout the week for the local area and surrounding communities. During the year the Hall was the venue for numerous activities such as classes in fitness, art, line dancing, ballet/tap for children and pilates and regular weekly events such as indoor bowls.

Public benefit

The Hall regularly offers its facilities to local schools, police and other charities. Its amenities which include a large and well kept dance floor are hugely beneficial as a venue for the local community to hold wedding receptions, birthday parties and anniversaries, fun days etc. All these activities tackle loneliness and healthy living.

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

Use of volunteers

The Charity has been fortunate to have had members who have volunteered to run raffles and help with refreshments. The committee would like to record our thanks to all those involved.

Achievements and performance

It has been a difficult year. We started activities in July, some even started back later waiting for COVID rules to be relaxed. Due to the COVID clinic having equipment in the hall, events have not yet returned to normal.

Financial review

Details of the financial position can be found in the later section of this document. Please refer to pages 5-14.

Policy on reserves

The charity currently holds free reserves of £79,426 (2021: £64,336). The reserves are set aside for repairs and maintenance to the premises. On a daily basis the committee are still investing in the building, finding funding for maintenance of aging equipment. The committee is slowly making improvements. The hall has not yet resumed normal operations so income is down.

Principal funding sources

Hiring out the hall is our main source of funds.

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

Trustees and officers

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

Trustees:	Ann James Ellen Sanders
Other Officers:	Mike Sanders Joe Philips June Mountford Bill Mountford

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 19 March 2013. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

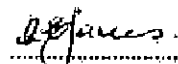
Recruitment and appointment of trustees

Directors hold a three year tenure after which the longest serving or first named retire by yearly rotation and may put up for re-election at the A.G.M. Other Committee Members retire at the A.G.M and may put up for re-election.

Small companies provision statement

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

The annual report was approved by the trustees of the charity on 15/9/22 and signed on its behalf by:


.....
Ann James
Trustee

Packmoor Community Hall Association

Independent Examiner's Report to the trustees of Packmoor Community Hall Association ("the Company")

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

Responsibilities and basis of report

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

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

Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified matter of concern with regards to a governance issue that I would like to draw to the attention of the reader. Since 1st April 2021 the organisation has been operating with only two Trustees, which is not in accordance with section 20.3 of the organisations constitution, which states "the number of directors shall not be less than 3".

The organisation plans to rectify this with the appointment of a new Trustee at their next AGM.

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Date: 23/9/2022

Packmoor Community Hall Association

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

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	10,255	10,255
Charitable activities	4	40,465	40,465
Total income		<u>50,720</u>	<u>50,720</u>
Expenditure on:			
Charitable activities	5	<u>(38,536)</u>	<u>(38,536)</u>
Total expenditure		<u>(38,536)</u>	<u>(38,536)</u>
Net income		<u>12,184</u>	<u>12,184</u>
Net movement in funds		12,184	12,184
Reconciliation of funds			
Total funds brought forward		<u>134,474</u>	<u>134,474</u>
Total funds carried forward		<u>146,658</u>	<u>146,658</u>
		Unrestricted funds £	Total 2021 £
	Note		
Income and Endowments from:			
Donations and legacies	3	33,777	33,777
Investment income		17	17
Total income		<u>33,794</u>	<u>33,794</u>
Expenditure on:			
Charitable activities	5	<u>(54,802)</u>	<u>(54,802)</u>
Total expenditure		<u>(54,802)</u>	<u>(54,802)</u>
Net expenditure		<u>(21,008)</u>	<u>(21,008)</u>
Net movement in funds		(21,008)	(21,008)
Reconciliation of funds			
Total funds brought forward		<u>155,482</u>	<u>155,482</u>
Total funds carried forward		<u>134,474</u>	<u>134,474</u>

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

The notes on pages 7 to 14 form an integral part of these financial statements.

Packmoor Community Hall Association

(Registration number: 08451219)
Balance Sheet as at 31 March 2022

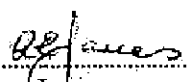
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	67,319	70,138
Current assets			
Stocks	12	2,292	2,170
Cash at bank and in hand	13	<u>77,734</u>	<u>62,805</u>
		80,026	64,975
Creditors: Amounts falling due within one year	14	<u>(687)</u>	<u>(639)</u>
Net current assets		<u>79,339</u>	<u>64,336</u>
Net assets		<u>146,658</u>	<u>134,474</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>146,658</u>	<u>134,474</u>
Total funds		<u>146,658</u>	<u>134,474</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on 15/3/22, and signed on their behalf by:


.....
Ann James
Trustee

The notes on pages 7 to 14 form an integral part of these financial statements.

Packmoor Community Hall Association

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

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Basis of preparation

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)-(Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

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

Packmoor Community Hall Association

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

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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

Government grants

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

Taxation

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

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	5 years straight line
Buildings	0% as the estimated residual value is not materially different from the carrying value of the asset

Packmoor Community Hall Association

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

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell after due regard for obsolete and slow moving stocks. Cost is determined using the first-in first-out (fif) method.

Cash and cash equivalents

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

Fund structure

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £
Grants, including capital grants; Government grants	10,255	10,255
	<u>10,255</u>	<u>10,255</u>
	Unrestricted funds General £	Total 2021 £
Grants, including capital grants; Government grants	33,777	33,777
	<u>33,777</u>	<u>33,777</u>

Packmoor Community Hall Association

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

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
Car Boot Sales	115	115
Art	540	540
MAT Club	420	420
Bowls	1,746	1,746
Dance Classes	3,764	3,764
Packmoor & District Pensioners- Room Hire	1,455	1,455
Taekwondo	75	75
Functions	2,937	2,937
Granny Mobility	510	510
Covid-19 Vaccinations - Room Hire	9,421	9,421
Bar takings	18,580	18,580
Line Dancing	902	902
	<hr/>	<hr/>
	40,465	40,465
	<hr/>	<hr/>
	Unrestricted funds General £	Total 2021 £
Other Income	17	17
	<hr/>	<hr/>

Packmoor Community Hall Association

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

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2022 £
M/C	455	455
Utilities	6,471	6,471
Licence	201	201
Professional Fees	201	201
Printing, postage & stationery	248	248
Cleaning	220	220
Repairs & Maintenance	3,636	3,636
Waste	465	465
Salaries and wages	12,401	12,401
DMC Till	240	240
Insurance	1,259	1,259
Security services	787	787
Stock	8,406	8,406
Depreciation	2,819	2,819
Equipment	93	93
Stock taker	70	70
Governance Costs	564	564
	<hr/> 38,536 <hr/>	<hr/> 38,536 <hr/>
	Unrestricted funds General £	Total 2021 £
M/C	260	260
Utilities	5,962	5,962
Licence	180	180
Professional Fees	1,095	1,095
Repairs & Maintenance	24,072	24,072
Salaries and wages	13,222	13,222
Insurance	1,482	1,482
Security services	1,322	1,322
Stock	2,145	2,145
Depreciation	3,395	3,395
Governance Costs	1,667	1,667
	<hr/> 54,802 <hr/>	<hr/> 54,802 <hr/>

Packmoor Community Hall Association

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

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	564	564
	<u>564</u>	<u>564</u>
	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	540	540
	<u>540</u>	<u>540</u>

7 Government grants

The charity received £8,000 (2021: £21,451) from Stoke-on-Trent City Council to provide emergency Covid-19 support and £2,255 (2021: £12,326) as part of the Government's Job Retention Scheme. The amount of grants recognised in the financial statements was £10,255 (2021 - £33,777). There were no unfulfilled conditions at the year end.

8 Trustees remuneration and expenses

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

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

Packmoor Community Hall Association

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

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	<u>12,401</u>	<u>14,158</u>

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

	2022 No	2021 No
Monthly average number of persons employed	<u>2</u>	<u>2</u>

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

10 Taxation

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

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2021	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
At 31 March 2022	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
Depreciation			
At 1 April 2021	-	17,610	17,610
Charge for the year	-	<u>2,819</u>	<u>2,819</u>
At 31 March 2022	-	<u>20,429</u>	<u>20,429</u>
Net book value			
At 31 March 2022	<u>67,320</u>	<u>(1)</u>	<u>67,319</u>
At 31 March 2021	<u>67,320</u>	<u>2,818</u>	<u>70,138</u>

12 Stock

	2022 £	2021 £
Other stock	<u>2,292</u>	<u>2,170</u>

Packmoor Community Hall Association

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

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	250	250
Cash at bank	<u>77,484</u>	<u>62,555</u>
	<u>77,734</u>	<u>62,805</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>687</u>	<u>639</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	67,319	67,319
Current assets	80,026	80,026
Current liabilities	<u>(687)</u>	<u>(687)</u>
Total net assets	<u>146,658</u>	<u>146,658</u>

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	70,138	70,138
Current assets	64,975	64,975
Current liabilities	<u>(639)</u>	<u>(639)</u>
Total net assets	<u>134,474</u>	<u>134,474</u>

16 Related party transactions

There were no related party transactions in the year.

PACKMOOR COMMUNITY HALL ASSOCIATION

England & Wales - Charity number 1152163

Accounts

Company registration number: 08451219

Charity registration number: 1152163

Packmoor Community Hall Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Packmoor Community Hall Association

Reference and Administrative Details

Trustees

Ann James

Ellen Sanders

Other Officers

Mike Sanders

Joe Philips

June Mountford

Bill Mountford

Principal Office

Lorraine Street
Packmoor
Stoke on Trent
Staffordshire
ST7 4QG

The charity is incorporated in England.

Company Registration Number

08451219

Charity Registration Number

1152163

Bankers

Lloyds
1 Fountain Square
Hanley
ST1 1LE

Independent Examiner

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

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

Objectives and activities

Objects and aims

The Hall provides a variety of services and events throughout the week for the local area and surrounding communities. During the year the Hall was the venue for numerous activities such as classes in fitness, art, line dancing, ballet/tap for children and pilates and regular weekly events such as indoor bowls.

Public benefit

The Hall regularly offers its facilities to local schools, police and other charities. Its amenities which include a large and well kept dance floor are hugely beneficial as a venue for the local community to hold wedding receptions, birthday parties and anniversaries, fun days etc. All these activities tackle loneliness and healthy living.

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

Use of volunteers

The Charity has been fortunate to have had members who have volunteered to run raffles and help with refreshments. The committee would like to record our thanks to all those involved.

Achievements and performance

We have 450 members all use the hall in some way from Granny mobility, art, line dancing, indoor bowls, pensioners association, sequence dancing, meeting place, police, weddings, birthday parties.

Financial review

Details of the financial position can be found in the later section of this document. Please refer to pages 5-13.

Policy on reserves

The charity currently holds free reserves of £64,336 (2020: £79,779). The reserves are set aside for repairs and maintenance to the premises. On a daily basis the committee are still investing in the building, finding funding for maintenance of aging equipment. The committee is slowly making improvements, due to the lack of investment when the hall was in Local Authority ownership.

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 19 March 2013. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Packmoor Community Hall Association

Trustees Report (incorporating the Directors' report)

Recruitment and appointment of trustees

Directors hold a three year tenure after which the longest serving or first named retire by yearly rotation and may put up for re-election at the A.G.M. Other Committee Members retire at the A.G.M and may put up for re-election.

Small companies provision statement

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

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

.....
Ann James
Trustee

Packmoor Community Hall Association

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Date:.....

Packmoor Community Hall Association

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

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	33,777	33,777
Investment income	5	17	17
Total income		33,794	33,794
Expenditure on:			
Charitable activities	6	(54,802)	(54,802)
Total expenditure		(54,802)	(54,802)
Net expenditure		(21,008)	(21,008)
Net movement in funds		(21,008)	(21,008)
Reconciliation of funds			
Total funds brought forward		155,482	155,482
Total funds carried forward		134,474	134,474
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Charitable activities	4	39,931	39,931
Total income		39,931	39,931
Expenditure on:			
Charitable activities	6	(44,569)	(44,569)
Total expenditure		(44,569)	(44,569)
Net expenditure		(4,638)	(4,638)
Net movement in funds		(4,638)	(4,638)
Reconciliation of funds			
Total funds brought forward		160,120	160,120
Total funds carried forward		155,482	155,482

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

Packmoor Community Hall Association

(Registration number: 08451219) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	70,138	73,533
Current assets			
Stocks	13	2,170	2,170
Cash at bank and in hand	14	62,805	81,348
		<hr/>	<hr/>
		64,975	83,518
Creditors: Amounts falling due within one year	15	(639)	(1,569)
Net current assets		<hr/>	<hr/>
		64,336	81,949
Net assets		<hr/>	<hr/>
		134,474	155,482
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		134,474	155,482
		<hr/>	<hr/>
Total funds		134,474	155,482

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Ann James
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements.

Packmoor Community Hall Association

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

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Basis of preparation

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)-(Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Packmoor Community Hall Association

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

Grants receivable

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

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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

Government grants

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

Taxation

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

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	5 years straight line

Packmoor Community Hall Association

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

Buildings 0% as the estimated residual value is not materially different from the carrying value of the asset

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell after due regard for obsolete and slow moving stocks. Cost is determined using the first-in first-out (fifo) method.

Cash and cash equivalents

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

Fund structure

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £
Grants, including capital grants; Government grants	33,777	33,777
	33,777	33,777

4 Income from charitable activities

	Unrestricted funds General £	Total 2020 £
Door	7,457	7,457
Art	170	170
Bowls	2,185	2,185
Keep Fit	659	659
Membership	1,050	1,050
Raffle	659	659
Packmoor & District Pensioners- Room Hire	2,140	2,140
General room hire	4,908	4,908
Functions	915	915
Deposit	210	210
Bar takings	17,870	17,870
Line Dancing	1,515	1,515
	39,738	39,738

Packmoor Community Hall Association

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

5

Interest receivable and similar income;
Interest receivable on bank deposits

6

Staff costs
Allocated support costs
Governance costs

Staff costs
Allocated support costs
Governance costs

7

Independent examiner fees
Examination of the financial statements

Packmoor Community Hall Association

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

	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	540	540
	<hr/> 540	<hr/> 540

8 Government grants

The charity received £21,451 (2020: £-) from Stoke-on-Trent City Council to provide emergency Covid-19 support and £12,326 (2020: £-) as part of the Government's Job Retention Scheme.

The amount of grants recognised in the financial statements was £33,777 (2020 - £-).

There were no unfulfilled conditions at the year end.

9 Trustees remuneration and expenses

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

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

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	14,158	16,630
	<hr/> 14,158	<hr/> 16,630

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

	2021 No	2020 No
Monthly average number of persons employed	2	2
	<hr/> 2	<hr/> 2

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

11 Taxation

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

Packmoor Community Hall Association

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

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2020	67,320	20,428	87,748
At 31 March 2021	67,320	20,428	87,748
Depreciation			
At 1 April 2020	-	14,215	14,215
Charge for the year	-	3,395	3,395
At 31 March 2021	-	17,610	17,610
Net book value			
At 31 March 2021	67,320	2,818	70,138
At 31 March 2020	67,320	6,213	73,533

13 Stock

	2021 £		2020 £
Other stock	2,170		2,170

14 Cash and cash equivalents

	2021 £		2020 £
Cash on hand	250		2,397
Cash at bank	62,555		78,951
	62,805		81,348

15 Creditors: amounts falling due within one year

	2021 £		2020 £
Accruals	639		1,569

16 Analysis of net assets between funds

Packmoor Community Hall Association

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

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	70,138	70,138
Current assets	64,975	64,975
Current liabilities	(639)	(639)
Total net assets	<u>134,474</u>	<u>134,474</u>

	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	73,533	73,533
Current assets	83,518	83,518
Current liabilities	(1,569)	(1,569)
Total net assets	<u>155,482</u>	<u>155,482</u>

17 Related party transactions

There were no related party transactions in the year.