

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 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	33,777	33,777
Investment income	5	17	17
Total income		33,794	33,794
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
Total funds brought forward		155,482	155,482
Total funds carried forward		134,474	134,474
	Note	Unrestricted funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Charitable activities	4	39,931	39,931
Total income		39,931	39,931
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
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.

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

# Packmoor Community Hall Association

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

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
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
	<u>33,777</u>	<u>33,777</u>

### 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
	<u>39,738</u>	<u>39,738</u>

**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 Governments 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 £
<b>Staff costs during the year were:</b>		
Wages and salaries	14,158	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

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 £
<b>Cost</b>			
At 1 April 2020	67,320	20,428	87,748
At 31 March 2021	67,320	20,428	87,748
<b>Depreciation</b>			
At 1 April 2020	-	14,215	14,215
Charge for the year	-	3,395	3,395
At 31 March 2021	-	17,610	17,610
<b>Net book value</b>			
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	134,474	134,474
	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	155,482	155,482

#### 17 Related party transactions

There were no related party transactions in the year.