

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**

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

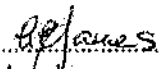
##### ***Recruitment and appointment of trustees***

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 14/12/2013 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 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	3,680	3,680
Charitable activities	4	47,695	47,695
Total income		51,375	51,375
<b>Expenditure on:</b>			
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
<b>Reconciliation of funds</b>			
Total funds brought forward		146,658	146,658
Total funds carried forward		150,494	150,494
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	10,255	10,255
Charitable activities	4	40,465	40,465
Total income		50,720	50,720
<b>Expenditure on:</b>			
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
<b>Reconciliation of funds</b>			
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 £
<b>Fixed assets</b>			
Tangible assets	11	67,320	67,319
<b>Current assets</b>			
Stocks	12	2,304	2,292
Debtors	13	49	-
Cash at bank and in hand	14	81,349	77,734
		83,702	80,026
<b>Creditors: Amounts falling due within one year</b>	15	(528)	(687)
<b>Net current assets</b>		83,174	79,339
<b>Net assets</b>		150,494	146,658
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		150,494	146,658
<b>Total funds</b>		150,494	146,658

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**

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 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
	<u>47,695</u>	<u>47,695</u>
	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
	<u>40,465</u>	<u>40,465</u>

# 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
	<u>47,539</u>	<u>47,539</u>
	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
	<u>38,536</u>	<u>38,536</u>

## **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**

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Independent examiner fees		
Examination of the financial statements	528	528
	<u>528</u>	<u>528</u>
	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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	49

### **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	528	687

### **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	(528)	(528)
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	(687)	(687)
Total net assets	<u>146,658</u>	<u>146,658</u>

### **17 Related party transactions.**

There were no related party transactions in the year.